UNIVERSITY OF SOUTH AFRICA

TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND ACCOUNTING STUDENTS' ACADEMIC ACHIEVEMENT IN SENIOR HIGH SCHOOLS IN GHANA

AKUA TIWAA ANKOMAH

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by

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DECLARATION

DECLARATION BY STUDENT

I declare that this thesis (Teachers' Pedagogical Communicative Practices and Accounting Students' Academic Achievements in Senior High Schools in Ghana) is my own work and that all the sources I have used or quoted have been indicated or acknowledged by means of complete references. I further declare that I submitted the Thesis to originality checking software and have met the similarity index check.

Student's signature..... Date: 12/02/2021

Name: Akua Tiwaa Ankomah

DECLARATION BY SUPERVISOR

I hereby declare that the preparation and presentation of the thesis were supervised in accordance with the guidelines on supervision of thesis laid down by the University of South Africa.

12/02/2021

Supervisor's signature..... Date.....

Name: Prof. T. I. Mogashoa

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DEDICATION

To my Husband and Children: Mr. Kofi Buabeng-Boateng, Akosua and Akua

ABSTRACT

The study examined Accounting teachers' pedagogical communicative practices and the academic achievement Accounting students, focusing on the extent of its occurrence. Teachers' pedagogical communicative practices are the language behaviours and discourse strategies employed by teachers in their instructional delivery. The study employed an embedded concurrent mixed methods design. A questionnaire, Accounting achievement test for students, interview and observation guides were used to collect data from 481 respondents (made up of two heads of schools, 54 teachers, and 425 students) selected from 34 senior high schools in the Ahafo, Bono and Bono East Regions of Ghana. The quantitative data were analysed into descriptive and inferential statistics by using the SPSS software while the qualitative data were analysed thematically in accordance with the research questions. The findings from the study revealed that the Accounting teachers use appropriate pedagogical communicative practices (which include speaking loudly and boldly enough and making close eye contacts with students during class contributions) to help students to assimilate concepts better in Accounting, and to promote a stimulating learning environment. The study also revealed that teachers considered their students' maturity level, needs, motivation and readiness to learn in deciding which methodology to use for a lesson. The study further revealed that there is no significant influence of pedagogical communicative practices on student academic achievement. Pedagogical communicative practices need to form part of the training of teachers for the senior high schools in order to prepare the teachers adequately for their assignments. Finally, the conceptual framework proposed is characterised by a synthesis of pedagogy and instructional communication, and the influence that such a combination has on the academic achievement of Senior High School Accounting students. To date, there is paucity of information in the extant literature regarding this practice in Africa, specifically, Ghana and hence the need for the current research to fill the gap.

KEY CONCEPTS

Pedagogy, Communicative practices, Academic achievement, Instructional communication, Quality teaching, Effective teaching, Pedagogical methods, Instructional procedures.

LIST OF ABBREVIATIONS

PCP	-	Pedagogical Communicative Practices
WASSCE	-	West African Senior School Certificate Examination
SDG	-	Sustainable Development Goals
GTM	-	General Teaching Modal
SHS	-	Senior High School
AICPA	-	American Institute of Certified Public Accountants
AECC	-	Accounting Education Change Commission
CSS	-	Communication Strategies
RPK	-	Relevant Previous Knowledge
EFL	-	English as a Foreign Language
NSW	-	New South Wales
EPF	-	Education Production Foundation Theory
ECDE	-	Early Childhood Development Education
CLSI	-	Canfield Learning Styles Inventory
SETS	-	Staffordshire Evaluation of Teaching Styles
KESE	-	Kenya Certificate of Secondary Education
CAT	-	Continuous Assessment Test
QASO	-	Quality Assurance and Standard Officers
BECE	-	Basic Education Certificate Examination
GES	-	Ghana Education Service
SPSS	-	Statistical Product for Service Solutions
TLM	-	Teaching Learning Material
ESL	-	English as Second Language

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CHAPTER ONE
INTRODUCTION

1.1 BACKGROUND TO THE STUDY

Education in its broader perspective refers to any act or practice that has a decisive or formative effect on the character, mind or physical ability of an individual. It refers to the impartation and acquisition of knowledge through teaching and deductive learning either in a well-established formal institution or analogous establishment (Gervais, 2016:106). In its technical sense, education is a purposeful attempt at using appropriate strategies to develop individuals' knowledge, skills, values and attitudes to enable them become productive members of society.

Education plays an important role in the development of a country. Given its relevance, the right to education has been established as a basic human right. The United Nations International Covenant on Economic, Social and Cultural Rights of 1966 guarantees this right under its Article 13 (MacNaughton, 2015:1). In 2015, the United Nations launched the Sustainable Development Goals (SDGs) under the theme "*Transforming our world: The 2030 Agenda for Sustainable Development"* (United Nations Educational and Cultural Organization, 2016). The fourth goal of the SDGs, known as SDG4, is to *"ensure inclusive and equitable quality education and promote lifelong learning opportunities for all."* This calls for an indispensable right for an inclusive and equitable quality education that could eliminate the various dimensions of poverty and literacy gap in all member countries (United Nations Educational and Cultural Organization, 2016). Pursuance to the achievement of an inclusive and quality education for all, the goal reaffirms the certainty that education is a right for all and is one of the most powerful and proven vehicles for sustainable development. This goal aims to ensure that everyone attains quality primary and secondary education as well as affordable vocational training and skill development by 2030 (Camilleri & Camilleri, 2020:10). It also encourages an attitude of lifelong learning

as a right for all. It further aims at eliminating gender disparities at all levels and the creation of wealth through quality education for all. In order to fully realize this goal, it is of importance to emphasise quality measures in the methodology and approaches in the impartation and dissemination of knowledge and skills. All countries believe that there are certain customs, practices, beliefs and modes of conduct that are so important that they should be taught to their children through schooling. Such schooling is organised hierarchically to indicate the level of sophistication at which to impart the customs, beliefs and practices, within the three levels of education; primary, secondary and tertiary.

In most existing educational systems worldwide, secondary education encompasses formal education that usually occurs during puberty or teenage years. It is characterised by the transition from the typically compulsory, comprehensive primary education for minors, and leads to the optional, selective tertiary, “post-secondary” or “higher” education (e.g. university, polytechnic) for adults. Depending on the system, schools for the secondary level, or part of it, may be called secondary or high school, gymnasiums, lyceums, middle schools, colleges, or vocational schools (Cankaya, Kutlu, & Cebeci, 2015:887). The exact meaning of any of these terms varies from one system to another. The boundary between primary and secondary education also varies from country to country and even within country, but it is generally around the seventh to the tenth year of schooling. One major purpose of secondary education is to provide common knowledge for preparation towards higher education or to train directly into a profession.

In recent times the Ghanaian education system has come under critical scrutiny. This is particularly so in respect of the senior high school system. The system has been found to be fraught with a lot of challenges, perhaps due to the actions and/or inactions of stakeholders. For example, the implementation of the Anamuah-Mensah reforms began in September 2007, and it was faced with initial problems. These problems included delay in the supply of syllabi and

textbooks for the smooth take-off of the programme, and teachers were not adequately prepared in terms of training to implement the reforms (Gelli, Aurino, Folson, Arhinful, Adamba, Osei-Akoto, Masset, Watkins, Fernandes, & Drake, 2019:1435). The next major problem was the inadequacy of classrooms, laboratories and libraries. The fact cannot be denied that various attempts have been made over the years to rid the system of some of these impeding challenges. These attempts are particularly commendable because the senior high school system serves as a springboard for students who are genuinely interested in climbing the academic ladder in order to achieve greater heights and consequently contribute their quota in the development of society. Yet, the challenges keep recurring, perhaps due to the fact that the core problem areas have either not been properly diagnosed or the measures put in place to resolve them are only short-term, with various interferences resulting in undue changes in core educational policies (Ofori, 2017:22).

A closer look at the ever-swelling number of students who yearly register in order to rewrite the West African Senior Secondary Certificate Examinations gives a glimpse of how serious the situation has become. A lot of senior high school students fail to make the grades that would facilitate their admission into tertiary institutions. A number of factors may account for this situation: limited number of qualified teachers, inadequate supervision of teachers, lack of infrastructure, inadequate learning materials and teaching resources, among others (Gelli et al., 2019:1435).

Without doubt, the teacher is the most important resource in the curriculum implementation process (Alsubaie, 2016:106). Teachers play an imperative role in the senior high school education system. With their knowledge, experiences and competencies, teachers are central to any curriculum development effort. This is to say that teachers support effective learning because they are most knowledgeable about the practice of teaching and are responsible for implementing the curriculum in the classroom. They are supposed to impart invaluable knowledge to the students. Suffice it to say,

therefore, that should they fail in their bid to implement the curriculum in a way that is appropriate and acceptable, the consequences would be devastating. The students would then bear the brunt of the teachers' shortcomings (Chale, 2018:11).

The senior high school system is viewed as a programme that serves as a stepping stone for students who wish to progress to higher educational levels. It is, therefore, crucial that students are able to pass through the system successfully to the next level of education with fewer challenges, if any at all.

1.2 SIGNIFICANCE OF THE STUDY

The importance of the teacher in the holistic education of the student cannot be overemphasized. A lot of responsibilities rest on the shoulders of the teacher. Skills and knowledge are imparted to students through the effort of teachers who must ensure that they educate their students, employing the best possible methodology. Needless to say teachers must constantly equip themselves with the requisite knowledge of their respective subject areas, while keeping abreast of the most current and efficient teaching methods, in order to fully achieve the goals and objectives set. It is often said that to have knowledge of what to teach is one thing; to teach what one has knowledge of is another thing. Teachers employ varied pedagogical methods and engage in different communicative practices or language behaviours and discourse strategies in order to arrive at the point of educating the student.

Several studies have been conducted within the area of teacher education in Ghana (Opoku, Asare-Nuamah, Nketsia, Asibey, & Arinaitwe, 2020, and Annan, Adarkwah, Abaka-Yawson, Sarpong, & Santiago, 2019). However, these studies have mostly been concerned with how to equip the teacher with the requisite knowledge so she or he can impart it efficiently (Opoku et al., 2020, Annan et al., 2019). Thus, little attention has been paid to the pedagogical communicative practices of teachers in schools and how they affect academic achievement. The current study, therefore, centres on the pedagogical

communicative practices of teachers and their effects on students' academic achievement in Accounting.

The outcome of this study would be useful in several ways. In the first place, outcomes from the study would serve as a source of reference on the pedagogical communicative practices of accounting teachers in Ghana. Secondly, the findings from the study would further help to motivate teachers to improve upon their effectiveness and their communicative practices. Furthermore, good practices identified by the study could be adopted by policy-makers in the development of curriculum and in-service training for teachers. It would also contribute to knowledge relating to teaching and learning in schools by serving as a platform for filling gaps in existing research. Lastly, it would serve as a basis for further research.

In order to fully appreciate the various dimensions of the topic under study, works were reviewed on:

1. teachers' communicative practices and students' academic achievement;
2. pedagogical communicative practices teachers engage in while discharging their duties;
3. how teachers select the appropriate pedagogical method for instruction;
4. the role of teachers and students in the teaching and learning process in academic achievement; and
5. strategies school managers apply to improve students' academic achievement.

1.3 THEORETICAL FRAMEWORK

According to Swanson and Chermack (2013:13), the theoretical framework is the structure that can hold or support a theory of a research study. It introduces and describes theory or theories that explain why the research problem under study exists (Swanson & Chermack, 2013:13). Under the theoretical framework, four (4) prominent models or dimensions stand out as crucial in its assessment. These are the general teaching model, communication model,

instructional communication model and the communication process model. These models form the central focus of the study which is teachers' pedagogical communicative practices in senior high schools in the Ahafo, Bono and Bono East Regions of Ghana.

1.3.1 The General Teaching Model (GTM)

The General Teaching Model (GTM) is used as a practical manual for instructions for the outline, performance, evaluation and enhancement of education. The two key roles of the General Teaching Model are to guide teachers and instructional designers throughout the main steps in the design and carrying out of instructions, as well as in the provision of a general organisation which will be used to analyse and conduct the teaching process. There are four stages in the model which according to Miles and Robinson (1971:2), each and every teacher ought to make a conclusive decision relating to evaluation, instructional procedures and objectives. These should be done on the basis of several factors including the individual opinions of what is important for learners and students to be trained, as well as the community and establishment in which the teacher instructs. Again, the kind of students he/she teaches as well as his/her preferences and capabilities relating to instructional methods and resources (Miles & Robinson, 1971:32).

1.3.2 Models of communication

A communication model is a process in which information is channelled, and then imparted by the sender to the receiver through a medium. When the receiver gets the information, he/she decodes the message and may give the sender feedback.

In this section, three models of communication are reviewed: the linear model, the interactive model and the transactional model.

1.3.2.1 Linear model

The linear model views communication as a one-way or linear process in which the speaker speaks and the listener listens. The

model of communication developed by Shannon and Weaver (1948) is the best-known linear model of communication. This model was first recognized as ‘a mathematical model of communication.’ It is an easily understood simple linear model that could be beneficial to teachers and learners. Linear communication consists of a source (sender) that creates a message and sends it to the recipient with no feedback.

The model has five major parts:

1. Information source: part for message production,
2. Transmitter: part for encoding the message (relayed),
3. Channel: part for the carriage of the signal,
4. Receiver: source for message decoding,
5. Destination: the terminus or endpoint of the message.

1.3.2.2 Interactive model

One of the early theorists to illustrate a circular model of communication is Wilbur Schramm (1954). He suggested that in communication, there is the need for the interpretation of the message by both the sender and receiver, instead of evaluating the meaning of the message.

Furthermore, Schramm (1954; Wood, 2009:10) identifies communication as a two-way activity that requires both the listener and the speaker to receive and provide verbal or non-verbal response. The speaker and the listener, both take their turn in speaking and listening to one another. Other qualities of messages that affect communication involving two individuals are accents, intonation, facial expressions, pitch patterns, gestures and quality of voice. The model also demonstrates that the speaker and listener effectively communicate if the same experiences have been shared by both of them. Nonetheless, this may indicate that both the recipient and the sender are restricted by their experience (Schramm, 1954; Wood, 2009:10).

The key shortcoming in the linear model is that it portrays communication as a one-way activity in which the speaker only expresses his/her views and does not listen. It also indicates that listeners listen and never speak or send messages. Schramm (1954),

(as cited in Wood, 2009:10) postulated a model which was more interactive and saw the receiver or listener giving feedback to the sender or speaker. The speaker or sender of the message also listens to the feedback given by the receiver or listener. Both the speaker and the listener take turns to speak and listen to each other. Feedback is given either verbally or non-verbally, or in both ways (Schramm, 1954; Wood, 2009:10).

1.3.2.3 Transactional model

Barnlund (2008:47) postulated a transactional model of communication. This model is based on the basic premise of individuals simultaneously engaging in the sending and receiving of messages (Barnlund, 2008:47). As (Wilmot, 1975:73) postulated, if "we assume a transactional model of communication, communication is not simply one way." However, teachers are not the only ones who have an effect on students and impact the outcome (learning); students also influence teachers and the outcome (Wilmot, 1975:73). The transactional model is a build-up of the interactive model by the inclusion of non-verbal communication methods such as eye contacts, gestures, body language, use of silence, positioning and facial expressions. Myers and Bryant (2002:146) examined students' self-reported communication participation in the classroom together with their sense of being understood. This is a demonstration that communication is a progressive and a constantly dynamic process. The transactional model demonstrates that the communication dealings are a continuous negotiation of meaning. As stated earlier, non-verbal communication has to do with additional importance under the condition of communicating with individuals from utterly diverse cultures, speaking varied languages as well as dealing with people with no common experiential background with which to participate in the negotiation of meaning (Myers & Bryant, 2002: 148).

1.3.3 The instructional communication process

Instructional communication is a route of communication whereby the teacher decides on and organizes the areas that the students are to learn (content of study), selects the best methods to assist them to learn (instructional strategy), and establishes how success in learning will be assessed and the means through which the progress of the students will be communicated by and to them (feedback/evaluation) (Richmond, Wrench & Gorhan, 2009:34).

1.3.4 The communication process

This talks about the system in which communication takes place. This, according to Hamm (2005:13), have been put into six components with their presentation analogues for education as follows: transmitter – teacher; channels - senses; message - teacher's topic; receiver - students; noise - internal/external factors that affect message reception; and feedback - students' reaction or response (Hamm, 2005:13).

1.4 PROBLEM STATEMENT AND RESEARCH QUESTIONS

It cannot be denied that some students perform creditably in the West African Senior School Certificate Exams (WASSCE) and others do not. A cursory look at the performance statistics of students in the West African Senior School Certificate Examination (WASSCE) in the Ahafo, Bono and Bono East Regions (see Appendix N) indicates that between 2015 and 2018, a good number of schools struggled in respect of their academic performance. Over the years, a number of studies have been conducted on factors that affect students' academic achievement. In the context of South Africa, Mlambo (2011:79) examined the factors which influenced students' academic performance due to the suboptimal performance students exhibited. The study focused on only students' characteristics (entry requirements, gender and age) and found that these characteristics did not influence students' academic performance and recommended that other factors should be targeted due to students' continuous poor

performance. The current study focused on teachers since they are the direct implementers of the school curriculum and, therefore, the invaluable influence they wield in the education process cannot be gainsaid.

Although several other factors might contribute to student learning and success, the teacher's role in the student learning process is pivotal. This is to say that much rests on the shoulders of teachers, as they directly impart knowledge to students. The general expectation has, therefore, been for teachers to ensure that the students they teach perform well academically, and consequently they often receive blame for the academic failures of their students. Parents and guardians would always want to enroll their children in schools where they believe there are good teachers. Even when there is the need for remedial studies when students have made failed attempts at regular examinations, teachers with good reputation and impeccable track records in teaching are preferred. This is usually the real state of affairs in the Ghanaian secondary education system. People are of the opinion that a teacher is supposed to deliver, even if the students are average or below average.

Suffice it to say that a lot happens between teachers as implementers of the curriculum, and students who are at the receiving end. Indeed, when for instance Accounting teachers fail to properly impart knowledge by way of implementing the curriculum, it is likely to adversely influence the achievement of the Accounting students. However, the extent to which such influence can occur and consequently cause damage can only be properly ascertained by relevant research.

There is, therefore, the need to examine the connection between Accounting teachers' pedagogical communicative practices and the achievement of Accounting students, and the extent to which the former influences the latter.

The overarching research question and sub-questions that guided the study are as follows:

Main question

What are the influences of Accounting teachers' pedagogical communicative practices on Accounting students' achievement?

Sub-questions

1. What are the pedagogical communicative practices Accounting teachers engage in while discharging their duties as implementers of the senior high school Accounting curriculum?
2. What is involved in the selection of the appropriate pedagogical methods for instruction?
3. What roles do Accounting teachers perform in the pedagogical communicative process from the perspectives of both teachers and students?
4. What perceptions do respondents have concerning the influence of Accounting teachers' pedagogical communicative practices on students' learning experiences?
5. What measures do heads of schools put in place to ensure that Accounting teachers employ the right pedagogical communicative practices in their classrooms?

Hypotheses

Whereas Owolabi and Adedayo (2012:72) found a positive significant relationship between teacher qualification and student performance, Morayo (2015: 53) on the other hand found no significant relationship between teachers' demographic variables including qualification and their patterns of interaction. However, Kola and Sunday (2015:1) highlight the common opinion held that demographic variables such as subject matter knowledge, professional development and years of experience are positively correlated with students' academic achievement.

Consequently, the following hypotheses have been formulated for the current study:

1. H_0: There is no statistically significant influence of Accounting teachers' demographic characteristics on their pedagogical communicative practices.

   H_1: There is a statistically significant influence of Accounting teachers' demographic characteristics on their pedagogical communicative practices
2. H_0: There is no statistically significant influence on Accounting teachers' pedagogical communicative practices on students' academic performance.

   H_1: There is a statistically significant influence on Accounting teachers' pedagogical communicative practices on students' academic performance.

1.5 PURPOSE OF STUDY

1.5.1 Research aim

The present study examined the influences of Accounting teachers' pedagogical communicative practices on students' performance in Accounting. It focused on how the practices positively or negatively affected the students' success with the intention of developing a model that relates teacher instructional communication and pedagogy with students' learning and performance.

1.5.2 Research objectives

The study intended to:

1. examine the pedagogical communicative practices that Accounting teachers engage in while discharging their duties as implementers of the senior high school Accounting curriculum;
2. ascertain how Accounting teachers select the appropriate pedagogical method for instruction;
3. assess the roles Accounting teachers and students play in the pedagogical communicative practices;

4. examine respondents' perceptions of the influences of teachers' pedagogical communicative practices on students' learning experiences;
5. investigate the measures that heads of schools put in place to ensure the right practices are employed by Accounting teachers;
6. examine whether there is a statistically significant influence of Accounting teachers' demographic characteristics on their pedagogical communicative practices; and
7. examine whether there is a statistically significant influence of Accounting teachers' pedagogical communicative practices on students' performance.

1.6 RESEARCH METHODS AND DESIGN

The mixed methods research approach which combines both the quantitative and the qualitative perspectives was utilised in the study. This is primarily due to the nature of the current research. Thakur (2015:75) argued that the aim of the quantitative method is to establish whether the predictive generalizations of a theory holds true. Therefore, quantitative research is more particular with issues of how much, how well, or to whom that particular issue applies. Antwi and Hamza (2015:217) explained that the nature of quantitative research is deductive, and therefore inferences that researchers make are based on direct observational occurrences with the main goal to express the cause and effect.

On the other hand, a qualitative method of enquiry has the objective of comprehending a societal or human predicament from multiple opinions (Khan, 2014:224). Hence, qualitative researchers set up a broader range of inter-connected interpretive practices which hope to always get an improved understanding of the current subject matter under study. In addition, qualitative research is carried out in a natural setting and mostly involves a procedure of enhancing a complex and holistic picture of the occurrence of interest as well as being inductive in nature.

Since either research approach has its merits and demerits, it is

believed that the different approaches can complement each other. Adopting a mixed methods research approach ensured such complementariness and also enabled triangulation.

The study adopted the concurrent nested mixed methods design that has a minor qualitative component embedded in a predominantly quantitative methodology. This design allows for the utilisation of both quantitative and qualitative methodologies, which complement each other in ways that will allow for a more rigorous analysis. The concurrent nested mixed methods design is one in which the researcher collects both the quantitative and qualitative data within a one-phase data collection process (Creswell, 2014:43). The study is considered nested because the predominantly quantitative data provides the main focus of the study with the qualitative data embedded within for much further clarification and triangulation.

Since the data collection procedure was such that the questionnaire, interview guide, observation and documented data were used, a mixed methods research approach was ideal. The research instrumentation indirectly aids in selecting the most appropriate research approach, and in this research circumstance, it is no different.

1.6.1 Population and sampling

The entire collection of items being the focus of concern is known as population. A common goal of research is to collect data representative of a population. The researcher uses information gathered from the survey to generalise findings from a drawn sample back to a population, within the limits of random error. Categorical data are the statistical data type consisting of categorical variables or of data that have been converted into that form, for example as grouped data. Examples of categorical variables are race, sex, age group and educational level.

This research was conducted in Ghana. Ghana is a country in West Africa boarded by three countries; Cote d'Ivoire on the west, Togo on the east and Burkina Faso to the north. The country has 539 kilometres of coastline as the Gulf of Guinea which lies to the southern

portion of the country. The geographical area in which the study was conducted is what used to be the Brong Ahafo Region of Ghana at the time of the data collection but now split into the Ahafo, Bono, and Bono East Regions, with the split occurring soon after the data collection. The schools where the data were collected are scattered across all the three new regions.

The target population of the study comprised teachers, head teachers and students of Senior High Schools (SHSs) that offer Accounting in the Ahafo, Bono and Bono East Regions of Ghana. Currently there are 72 public senior high schools within 27 districts in the Ahafo, Bono and Bono East Regions. In order to make the study more representative and authentic, out of these 72 public senior high schools, 34 senior high schools offering Accounting were purposively selected. The population in these 34 SHSs constituted 425 students and 54 teachers. All the Accounting teachers in the selected schools were purposively selected while some Forms Two and Three students were randomly selected to participate in the study. The involvement of only Forms Two and Three students to the exclusion of Form Ones was to ensure that the students had gained at least one-year experience to be able to speak to that experience sufficiently.

1.6.2. Data collection

The instruments for the gathering of data for the research were the questionnaire, interview guide, observation and documented data guides as well as Accounting achievement test. The questionnaire was personally administered. Because of the unreliable postage system in parts of the regions, coupled with possible misinterpretation of mailed information, each of the selected schools were personally visited by the researcher and three research assistants based in the regions to administer the questionnaire. Information about all the senior high schools were collected as required from the Regional Education Office. Directions to the schools were also sought to allow for relative ease of locating and reaching the schools.

The researcher obtained an introductory letter from the supervisor, which aided in requesting for a letter from the Regional Director of Education in order to enter the schools. Upon entering the schools, the researcher presented the Regional Director's letter of introduction to the head teachers. After that the head was informed about the intention to involve him or her in the study and copies of the informed consent letter and signature form and the questionnaire, which were bound together, were handed to him or her. The head was also informed about the intention to involve some students and teachers particularly in the Business department in the study. Thereafter, the head teacher was asked to introduce the team to the head of Business Department who also took the team to the various business classrooms. After verifying the Accounting students and teachers present in the school, the randomization process was carried out. The Accounting teachers and students were briefed on the questionnaires. A maximum time of 20 minutes were given to them to go through and complete the questionnaires.

Immediately after completing the questionnaire, the students were made to take the Accounting achievement test which lasted for 30 minutes. Thereafter, the research team embarked on the interviews of teachers and the heads of the schools (two Heads) and the observation of the pedagogical communicative practices the teachers use. All these were done within two days of visiting each school. The approach used ensured a high return rate of the completed questionnaires and flexible time to undertake the interview and observation without any undue pressure.

1.6.3. Validity, Reliability and Trustworthiness

In order to determine the validity and reliability of the instruments, the instruments were given to colleagues to go through after their development for constructive criticisms and feedback. After addressing the colleagues' feedback, the instruments were submitted to the candidate's supervisor for scrutiny and feedback. The useful

suggestions offered by the supervisor triggered alterations that refined the instruments.

Reliability refers to the degree by which measurements are considered repeatable especially in cases when various people carry out the measurements on different instances, under varied conditions as well as with purportedly alternative instruments which evaluate similar parameters. Alternatively, reliability is the extent of how consistent a measurement could be or how stable a measurement over different conditions could produce basically the same outcome when performed (Drost, 2011:38).

Validity refers to the meaningfulness of research components. Generally, researchers who measure behaviours are mainly concerned with whether or not the study measured what it sought to measure (Drost, 2011:38).

Trustworthiness of a study concerns the degree of credibility in data, interpretation, and methods. It also refers to their dependability, transferability and confirmability, and are meant to strengthen the validity and reliability of the data and their results.

A pilot-testing of the instruments was conducted in selected schools in the Central Region of Ghana. The raw data gathered were analysed using SPSS to establish the Cronbach's Alpha coefficients for the items and thereby determine the reliability of the instruments. The instruments were deemed reliable because they passed the reliability test with Cronbach's Alpha coefficients of .78 and .80 for the questionnaires for the students and the teachers respectively. According to Tarhini et al. (2015:36), for research purposes, a useful rule of thumb is that reliability should be at .7 and preferably higher. Queries that came out of the item analysis were addressed to ensure that the instruments would be capable of collecting quality and useful data for the study.

1.6.4 Analysis and interpretation of data

All the data collected for analysis in responding to whether Accounting teachers' pedagogical communicative practices have

influence on the academic achievement of their students were assembled and edited to ensure completeness. Each set of the qualitative data, namely, the observation data and the interview data, were analysed separately. The observation data were assembled thematically according to the emerging trends in the various areas as specified from the instruments. The recorded responses of the interviews were transcribed and edited after the interview process. The edited data were also assembled thematically according to the areas identified from the instrument and analysed based on the frequencies of occurrence of particular issues identified. The responses to the questionnaire items were organized and entered into the computer for analysis using the SPSS version 22. A combination of descriptive and inferential statistics was used to analyse the data to provide results. The responses to each of the items were tallied to find the frequencies. Percentages were calculated to determine the rates among various categories. Descriptive statistics were used to analyse the data for research questions one to five. Inferential statistics (regression) were used to investigate the influence of Accounting teachers' pedagogical communicative practices and Accounting students' academic achievement.

1.6.5 Ethical Considerations

The fact cannot be denied that ethics in research is as important as anything else and that there are several reasons why it is important to adhere to ethical norms in research. Ethical considerations help to promote the aims of research such as knowledge, truth and the avoidance of error. The researcher promotes knowledge, truth and avoids error when he/she does not falsify, fabricate or misrepresent research data. Ethical standards must properly be adhered to since they promote the tenets that are essential to collaborative work such as mutual respect, fairness and accountability. Again, ethical considerations tend to promote values that are moral and/or social in nature. Issues such as health, human rights, compliance with law, social responsibility, safety, confidentiality, among others, must be

considered if one's research would be credible, authentic and worthwhile.

This current study aimed at promoting knowledge, truth and avoiding errors. The methodology employed for this study would not allow for falsification, fabrication and misrepresentation of research data. The study gave credit where credit was due by acknowledging schools whose works were consulted and/or adopted solely for research purposes. Needless to say, moral and social values were upheld so as to make the study as humane and credible as possible. The confidentiality, human rights, safety, and welfare of the accessible population (respondents) were considered and adhered to.

Before the collection of the data, Ethical Clearance certificate was given to the researcher by the University of South Africa (Unisa). Again, a letter of introduction was obtained from candidate's Supervisor, Department of Curriculum and Instructional Studies (University of South Africa) to be given to the Regional Directorate of Education of the Ghana Education Service in the then Brong Ahafo Region for permission to enter the senior high schools (SHSs) to collect the data. The Regional Director then gave the candidate an introductory letter to be presented to all heads of the selected senior high schools.

The candidate further requested for the list of SHSs as well as those specifically offering Accounting from the Regional Directorate. Upon instruction from the Regional Director, the Personnel and Examinations Officer at the Directorate provided the list of SHSs as requested to the candidate.

On entering the schools, the candidate explained the purpose of the data collection to the heads. With the help of the Business (Accounting) teachers, the Business (Accounting) students were identified and the instruments administered. It took eight weeks to collect the data from the various schools.

1.7 CLARIFICATION OF PERTINENT CONCEPTS

1.7.1 Pedagogy

It is the method and practice of teaching, especially as an academic subject or theoretical concept (Simpson, 2016:1). Pedagogy is recognized as an important profession because it is through the activities of instructing that knowledge or skill is imparted. Teachers, as implementers of the curriculum, must necessarily employ pedagogy in order for students to fully benefit from education.

1.7.2 Communicative practice

Communicative practice is a type of relations with responsive outcomes between two or more individuals who have normative expectations, and who directly interact in a face to face mechanism in a strictly defined space-time continuum (Rubtcova, Pavenkov & Pavenkov, 2014:1). It includes all ways of ensuring that one's voice is heard – by different people, in different languages, at different levels, in different contexts and at different times. It is noted that a lot of factors come to play when communicating. The person or group of persons to whom communication is directed largely influences the particular communicative practice to be employed.

1.7.3 Teachers' pedagogical communicative practice

Teachers' pedagogical communicative practice refers to all the classroom discourse strategies and language behaviours of the teacher to facilitate effective transmission of messages and instructions to students to enable them gain access to knowledge and opportunities to advance their learning. Teachers' Instructional communication and communication pedagogy are complementary; that is, communication instructors will not be effective educators without strategically considering both the pedagogical techniques and instructional communication practices (Goodboy, 2018:10).

1.7.4 Academic achievement

It is the outcome of education - the extent a student, teacher or institution has achieved their educational goals (Adebayo, 2015:1).The efforts of teachers and students alike are geared toward academic achievement. It is the ideal objective of teaching and learning. Teachers ought to, therefore, play their part as instructors, while students also ought to learn in order to attain academic success. All stakeholders in education have an end - academic achievement - in view, and, therefore, direct their efforts toward academic achievement.

1.7.5 Instructional strategies

These are methods used in one's teaching (in the classroom, online, or in some other medium) to help activate students' curiosity about a class topic, to engage the students in learning, to probe critical thinking skills, to keep them on task, to engender sustained and useful classroom interaction, and, in general, to enable and enhance their learning of course content (Tran, 2016:1). Therefore, by adopting a particular instructional strategy, a teacher hopes to stimulate the student for self-discovery. This helps to consolidate the teaching-learning process, thereby enhancing the attainment of academic success.

1.7.6 Instructional communication

It refers to the effective employment of communication strategies in the teaching and learning process in traditional classroom settings, corporate training settings, mediated settings, and other applied contexts (ECA, 2016:1). That instructional communication is crucial in the teaching and learning process cannot be overemphasized. Instructional communication, as it pertains to education, enhances teaching in a way that will be fully beneficial to students.

1.7.7 Quality teaching

Quality teaching means teaching that encompasses the moral and rational principles of teaching practice (Maruli, 2014:194). Thus, the content being taught should meet the standards of discipline in terms of both adequacy and completeness. The method used is also in accordance with the age, carried out morally, and performed with the aim to increase the capabilities of students associated with the content being taught. The quality of teaching, therefore, will have a telling effect on academic achievement. While teaching that is of high quality promotes learning success among students, poor quality teaching renders students incapable of attaining academic success. This is especially so because it is the teacher that imparts knowledge onto the student.

1.7.8 Effective teaching

This takes place when a teacher can accomplish his/her planned goals and assigned tasks in accordance with school goals (Ko, Sammons & Bakkum, 2013:5). This means that to have effective teaching, it must be done in relation to the objectives of education. These objectives might include developing students to become good citizens, promoting their physical, emotional and economic well-being and inculcating skills and attitudes that encourage lifelong learning.

1.7.9 Learning experience

This refers to any course, interaction, programme or other experiential occurrence whereby the process of learning takes place, whether in a traditional academic setting (schools, classrooms) or in a non-traditional setting (outside-of-school locations, outdoor environments), or whether it involves traditional educational dealings (students learning from teachers and professors) or non-traditional interactions (students learning through games and interactive software applications) (Shah, Nahvi, & Shafi, 2013:1). This means that whether the student is in school or out of school, he/she experiences learning in one way or another. Therefore, it is incumbent on all the stakeholders

in education, including parents, guardians and community members, to ensure that the student is given the right exposure to enable him/her to engage in appropriate learning activities and experiences (Shafi., 2013:1).

1.7.10 Learning environment

This signifies the various physical locations, contexts and cultures in which learning occurs for students. In view of the fact that students may learn in various settings such as outside-of-school locations and outdoor environments, the expression is frequently used as a more accurate or preferred alternative to classroom, which has more restricted and conventional connotations—a room with rows of desks and a chalkboard, for example (Shafi, 2013:1). This implies that the learning environment plays a major role in the learning process. A bad learning environment is likely to negatively affect academic achievement as teachers and students may not be able to give off their best so as to attain academic success.

1.7.11 Curriculum

The word curriculum describes the lessons and academic content taught in a school or in a specific course or programme. Simpson (2016:1) postulated that curriculum is mostly defined as the lessons taught by a school. However, it is unusually employed in such a general sense in schools. Depending on how largely teachers characterize or employ the term, curriculum classically indicates the understanding and abilities that students are expected to learn. These include the standards of learning or learning objectives that are expected to be met; the units and lessons that teachers teach; the assignments and projects given to students. Also, the books, materials, videos, presentations, and readings used in a course; and the tests, assessments, and other methods used to evaluate student learning are all included in the curriculum. An individual teacher's curriculum, for example, would be the specific learning standards, lessons, assignments and materials used

to organize and teach a particular course (Deakin Crick Deakin, R., Huang, S., Ahmed, & Goldspink, 2015:122).

1.7.12 Curriculum Implementation

Curriculum implementation necessitates putting into practical use the officially approved courses of study, syllabi and subjects (Chaudhary, 2015:984). That is, it refers to the act of working out the plans and suggestions that have been made by curriculum specialists and subject experts in a classroom or school setting. The process of implementation involves helping the learner to acquire knowledge or experience, and that it should be noted that the implementation of a curriculum cannot occur in the absence of the learner.

1.7.13 Communicative skills

This is the ability to convey information to others effectively and efficiently (Deakin Crick et al., 2015:122). It has to do with the strategies and competences a teacher displays by way of the knowledge intended to be transmitted to the learners. A teacher imbued with good communicative skills will be capable of imparting the requisite knowledge to the students for their comprehension and benefit.

1.7.14 Qualitative methods

These focus on reports of experience or on data which cannot be adequately verified using numbers. They describe and interpret a phenomenon, leading to the development of novel concepts or theory. Qualitative methodology does not aim at generalizations, but is concerned with context-specific situations. According to Eriksson and Kovalainen (2016:2), qualitative methods are concerned with interpretation and understanding, where the collection of data and their analysis are sensitive to the social and cultural context aiming at a holistic understanding of the issues studied (Eriksson & Kovalainen, 2016).

1.7.15 Quantitative methods

According to Regoniel (2015:1), researchers usually base their selection of a particular method on their own judgements as well as the nature of the research topic. Regoniel (2015:1) posits that quantitative methods are methods that employ numbers as their basis for making generalizations about a phenomenon. This implies that the numbers will have to be analysed with the help of appropriate statistical application (software) in order to uncover crucial similarities or differences between variables.

1.8 DELIMITATION OF THE STUDY

The research was carried out in the Ahafo, Bono and Bono East Regions of Ghana which until 2018 were together as one region known as the Brong Ahafo Region and from where the data were collected before the re-organization. The study focused on public senior high schools (that is, schools managed directly by the government of Ghana through the Ghana Education Service) which offer Accounting in the Ahafo, Bono and Bono East Regions of Ghana.

Senior high schools owned by private individuals or organizations were not part of the study. Furthermore, the study concentrated on Accounting teachers' pedagogical communicative practices and Accounting students' achievement in those public senior high schools. However, for the purpose of this study, Accounting student performance was delimited to the cognitive perspective of students' performance in Accounting examinations.

1.9 ORGANISATION OF THE STUDY

In chapter one, introductory perspectives on teachers' pedagogical communicative practices and other backgrounds to the research, significance of the study, literature study and theoretical framework, problem statement and research questions, aim and objectives, research design and methods, clarification of pertinent concepts, delimitation of the study and chapter division are outlined.

Chapter two which is the theoretical framework focused on aspects such as the theoretical framework, conceptual framework, and priorities for empirical investigation. It explored theoretical review on the research and brought out connections between theory and empirical research explaining what the study seeks to contribute to other works.

Chapter three reviews related empirical literature by discussing previous studies that have been carried out in the field, particularly in the areas of teachers' pedagogical practices and student achievement.

Chapter four provides detailed account of the methodology, rationale for empirical research; research design and ethical measures.

Chapter five entails the analysis of the data collected, the findings, and the interpretations postulated.

The summary, concluding remarks to the work, future applications and future improvement and recommendations to this research are discussed in chapter six.

1.10 SUMMARY

This chapter considered the general introduction of the entire study. Issues such as background to the research, significance of the study have been looked at. The literature study and theoretical framework have been highlighted. The study's problem statement and research questions, aim and objectives of the study have duly been highlighted. The research design and methods to be employed in the study have been indicated which include the population and sampling, the data collection, validity and reliability to be used in gathering and analysing data. The process of how the gathered data would be analysed and interpreted has been discussed. The ethical considerations, clarification of pertinent concepts, delimitation of the study and the chapter division have been discussed.

CHAPTER TWO
THEORETICAL PERSPECTIVES ON THE PROBLEM OF STUDY

2.1 INTRODUCTION

The background of the study including issues relating to the effects of teachers' pedagogical communicative practices on students' academic achievements and significance of the study were discussed in the previous chapter. Literature study and theoretical framework of the study were highlighted, leading to the presentation of the study's problem statement and research questions, aims and objectives. The research design and methods to be employed in the study were indicated. These included the population and sampling procedure, the data collection procedure, validity and reliability to be used in gathering and analysing data. Also, the process of how the gathered data would be analysed and interpreted was discussed. The ethical considerations, clarification of pertinent concepts, delimitation of the study and chapter division were also presented.

This chapter and the next present the theoretical and the empirical perspectives on the research problem, in order to clarify the conceptual framework that was used to analyse the empirical study. The current chapter basically reviews various models culminating in the construction of a conceptual framework for the study. The models considered are the general teaching model, communication model, instructional communication model and the communication process model, all of which to a large extent influence teachers' pedagogical communicative practices on students' academic achievement (Guerriero, 2014:6).

2.2 THE GENERAL TEACHING MODEL (GTM)

2.2.1 Introduction

Current research works that concentrate on learning have focused on two factors that challenge teaching. One, the dictates of modern contemporary working life requires a mastery of specific

knowledge and skills set, in a more specific sense, the need to specialize in a given area. Two, the demand of the work environment demands that employees are more flexible, mobile and ready to learn and develop themselves continuously as lifelong learners (Sweetland & Hoy, 2000:705)The general teaching model contains a general procedure that suggests helpful information to guide the decisions professional educators make, indicating appropriate instructional steps and selecting specific strategies to plan instruction and facilitate learning (Sweetland & Hoy, 2000:705). This section explains in detail, the model as provided by Miles and Robinson (1971), specifying its components, as well as the role of each component in facilitating teaching and learning.

According to Miles and Robinson (1971:1), the General Teaching Model (GTM) is a practical guide for the blueprint, execution, evaluation, and enhancement of instruction. The GTM is well thought of as appropriate to all stages of education (that is, primary, secondary, higher), all subject areas (Science, English, Arts, Vocational), as well as to any extent of instructional unit (one hour, one week, one semester).

The key principle that underlines the GTM is that the purpose of teaching is to minimize the competence with which students accomplish specified objectives. This model is based on an expertise of training which has been expanded in the past several years from the research and development work in three areas, namely, military training, programmed instruction and experimental psychology (Miles & Robinson, 1971:1).

Generally, there are two major functions of the GTM and these are: to direct designers of instructional models and teachers in the key steps in drawing up and implementing instructions, and also to give a general structure to guide the viewing and studying in the teaching process. Even though the GTM itself has not been experimentally validated for teaching efficiency, several of the prescriptive principles contained in it are derived from empirical research. The GTM might

well be described as an attempt to make explicit what describes an effective teacher.

Miles and Robinson (1971:2) identified that the GTM offers a directional map in order that the teacher uses it in the decision to:

- identify areas that the teacher would prefer that the students learn.
- recognize which instructional methods the teacher should make use of.
- resolve on whether the learners/students have gained knowledge of what is intended to be studied.

In the classroom environment, the likely methods through which the teacher can present his/her objectives are numerous. There are diverse methodologies in teaching and every teacher usually uses each method in different ways. There are various equally valid means of assessment as well. According to Miles and Robinson (1971:2), every teacher needs to make a decision relating to the objectives, procedures for instruction and assessment based on several features including the personal views of the teacher pertaining to what is important for students' learning, the community and establishment in which he/she teaches, the nature of students he/she has and the preferences and capabilities regarding instructional methods and resources. The GTM is principally adapted to help teachers to decide on what to teach and the method to use. Figure 2.2 shows the stages in the General Teaching Model.

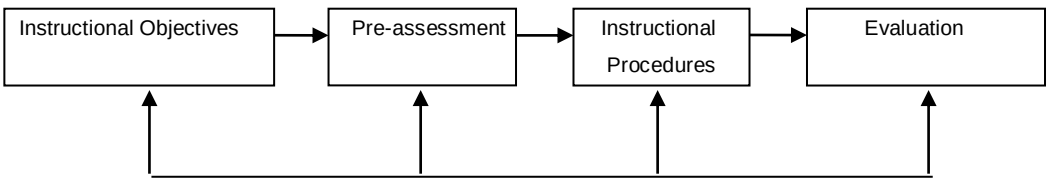

Figure 2.1: The General Teaching Model

***Source**: Miles & Robinson (1971)*

2.2.2 Instructional objectives

This is the first stage of the GTM and simply refers to what the teacher has decided to impart to the learners. In other words, teachers first identify and select the instructional objectives on the basis of an analysis of desired learning outcomes and, then, specified in behavioural terms. The two major factors involved in the preparation of the objectives are Selection and Specification as discussed below.

2.2.2.1 Selection of Appropriate Instructional Objectives

Factors influencing the teacher in the selection of appropriate objectives, according to Miles and Robinson (1971:6), are on the following bases:

1. The capabilities of the students in instructional units as well as after completion of their education.
2. The performance of students preceding the beginning of the unit.
3. The availability of instructional resources including the teacher's competence of the subject matter.

The teacher plays a very important role in aiding the students in making decisions regarding their knowledge, skills and attitudes which will impact on their life choices upon completion of the course. In using this approach of objective selection, the following queries could be raised concerning each objective under consideration for selection (Miles & Robinson, 1971:6):

1. Why should the objective be achieved by the students?
2. Do students possess the prerequisite knowledge to accomplish the objective?
3. Are there instructional capabilities existing to allow students to complete the objective?

Another option is the use of Tyler's Approach of objective selection (Miles & Robinson, 1971:6). Ralph Tyler (1949) proposed the following seven-step model for selecting objectives:

1. Specifying students' needs and interest
2. Indicating what society wants people to be like

3. Stating what subject matter experts think people should be like
4. Specifying tentative general objectives.
5. Screening out objectives which go contrary to the teacher's philosophy of education (that is, what he/she feels should not be included in the syllabus).
6. Screening out objectives which cannot be achieved, based on the psychology of learning.
7. Specifying the general objectives in precise terms of intended student behaviour.

Figure 2.2 shows Tyler's Model of Selection.

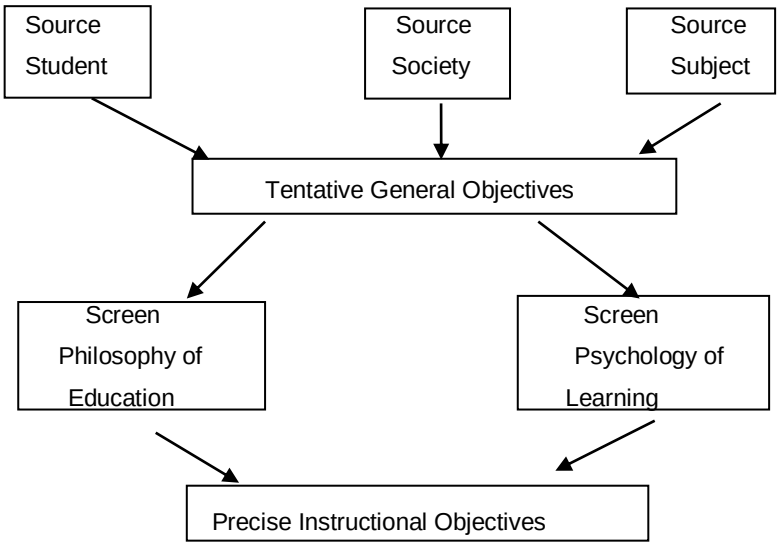

Figure 2.2: Tyler's Model of Selection

Source: Tyler (1949)

A careful look at the two approaches would reveal that at the centre of the selection of lesson objectives is the learner. Student expectations, world view, previous experiences, resources available at their disposal are taken into consideration. The teacher should only serve as a facilitator in the creation of knowledge but the actual learning should be centred on the student.

2.2.1.2 Specification

Instructional objective as selected by the teacher should be specified in behavioural terms which describe what students will be

able to do upon completing a unit of instruction. This suggests that the objective does not only tell something about what students may learn in a unit of instruction, but rather the actual behaviour students will be expected to exhibit to demonstrate mastery of a unit is specified. However, there are some objectives which are non-behavioural in nature which only tell something about what students should get after completing a course.

Thus, it is prudent for teachers to consider a wide range of alternatives and select those objectives which are most suitable for the requirements of the particular instructional situation.

2.2.3 Pre-Assessment of Students' Performance

Miles and Robinson (1971:7) assert that at the start of an instructional unit, it is pertinent on the part of the teacher to assess students to determine the following:

- how much is expected to be learned in the unit that they already know
- whether they have the behavioural requirement capabilities necessary for the training to follow
- the instructional actions which should be approved for each student

In order to ensure thorough unit coverage, desired objectives must be specified. This will, as a result, minimise the possibility of students underperforming. It will also eliminate the setback of students lacking the necessary know-how in dealing with the subject matter.

As it is widely known, if students in a class have wide ranges of knowledge and skills, everyone including the teacher is affected. This is because the fast students are held back whereas the students that are slow are left lagging which makes the teacher constantly frustrated by putting in efforts to give learning aides which take the time for most of the class. In order to solve this problem, the teacher has to assess the students to have a foreknowledge of the range of students' abilities.

By ensuring minimum performance standards for starting a course, the teacher has a right to request that some procedures should be established for students to obtain the prerequisite skills for starting the new course. Such measures would involve the required courses, or independent study programmes. Conversely, if these actions are not accessible, sub-grouping with diverse levels of objectives for various groups is the solitary possible way out.

Hence, identifying different performance standards for different individuals or groups are reasonable, and could be made based on the students' pre-assessment performance. Expectantly the drift toward individualised self-timed instruction will persist and will ultimately lessen or eliminate the difficulty integrated in teaching which is group-paced and regulated by fixed time schedules for finishing courses and units. Pre-assessment is most likely necessary when a teacher or instructor is initiating a unit of instruction and he/she is alien to the students' proficiencies, information and outlooks regarding the material to be covered in the unit. Furthermore, in circumstances where teachers have the same students for a semester or a year, pre-evaluation for each unit may be needless. In courses which are sequential in nature, the fruitful achievement of one unit should give ample information regarding the students' capability of entry to the next unit. Hence, a far-reaching pre-assessment would only be needed at the commencement of a course series or semester-long programme, when a teacher-student familiarity has not already been developed.

For shorter units (one to four weeks) which are not in chronological progression, less broad pre-assessment would be suitable. A few things from the end-of-unit evaluation could be employed. A brief interview with every student, or preferably an informal class interaction could be utilised to expose the general stage of students' eagerness for commencing the unit. By such informal methods, students who emerge to have either substantial or inadequate acquaintance in the objectives that need to be covered in a particular unit can be recognised and given a more far-reaching pre-

assessment to establish the specific objectives that could be taken out and what can be included.

2.2.4 Instructional Procedures

Another critical step is when the teacher gets to choose and implement a specific mode of teaching after going through all likely possible methods of sharing the knowledge. The design of the instructional procedures, according to Miles and Robinson (1971:21), involves:

1. the selection of the modes of instruction which appear to be most proficient for getting most of the students to complete the clearly spelt out objectives
2. selecting existing materials of instructions (books, charts)
3. preparing fresh materials for instructions as and when applicable
4. the development of a sequential plan which takes students from where they are at the commencement of a unit to the mastery of the objectives of the unit.

There are several general principles which may be implemented to achieve the above goals, but none of the principles applies universally to all students on every subject matter. Students differ in the way they learn, subject matters differ in their structures, and there are different ways teachers use in interpreting and applying principles of instruction. Therefore, applying these principles in each condition and with each student must be assessed. Ten of the principles, according to Miles and Robinson (1971:21), are discussed as follows:

2.2.4.1 Pre-Learning

With regard to pre-learning, Miles and Robinson (1971:21) stated that the teacher must show or give the students exemplary models of what they are to turn out or perform at the end of an instructional lesson. Students also should be prepared for new learning experiences by adjusting themselves on what is to be learnt, being aware that their previously learnt behaviours will be useful or

destructive, and obtaining a suitable set (predisposition to react in a particular way) for what is to follow. For instance, a sample at the commencing of a chapter or film can enhance the efficiency of learning. Giving students access to the instructional objectives for a unit has also been known to enable learning.

2.2.4.2 Motivation

This is more resourceful if students have the desire to study what is being imparted through teaching. This need can be supported by persuading students of the importance of grasping the subject matter as well as making targets which they already desire (*example:* attainment of desired information or skills, social approval, grades) accessible to them for achieving learning objectives. Selecting subject matter that is of interest to students and also allows student to take part in the preparation of their educational programmes can enhance their need and longing to learn. The task of learning should be given in a means that challenges the student and also builds confidence that the student can thrive. Providing for complimentary approaches toward the subject matter, the instructor, learning and education in general could have a positive long-term repercussion for student attainment.

There is a slightest dint of hope in taking a firm stand that motivation is completely a self-generated phenomenon that resides fully in the student. If one takes this stance, it would not offer any opportunity for the teacher to influence the environment to enhance motivation. In fact, whichever sides one takes, it should be noted that it is impossible to totally verify the motives of anyone. Moreover, majority of people are most likely working under all of these motivation systems, depending upon the situation at hand. It is possible that the main part of a students' behaviour is in the form of evasion or getaway. The student may perform well perhaps just to avoid a physical punishment, verbal harassment, loss of privileges at home. This type of motivation system is sometimes prevalent as it is more easily arranged. Students are often told the bad things that they will encounter if they are not present in class or write lesson notes. Confinement, probation,

exclusion, staying in a particular grade level and several other things are stated as consequences for poor performance of students.

2.2.4.3 Providing a Model of Terminal Performance (Mastery)

When achievable, students should be made to know exemplary models of what they are to carry out or perform at the end of a learning experience. Imitative learning is one of the most efficient measures by which students obtain new behaviours. For instance, giving students sample term papers, projects completed previously, final examination papers, or illustrations of the expected outcome can remarkably assist in learning efficiently.

2.2.4.4 Active Participation by Students

This implies that students learn best by participating actively during the instructional session. At the onset of instruction, learners can benefit from observing or listening to someone else performing the act to be learned. However, most learners will become skillful only if they directly execute the acts to be learned. Therefore, what the student does matters most and not necessarily what the teacher does that determines learning. Verbal presentations (oral or written) combined with questions can ensure that learners are paying heed to and assimilating what is intended. In learning written passages with pictures from textbooks, most students can profit by openly reviewing what they have read without looking at the material. The motivation by which learners attend and the feedback they give in the learning process should corroborate as strongly as possible the motivation and feedback in the terminal instructional objectives.

2.2.4.5 Guidance

The teacher needs to guide and prompt the students whenever new behaviours are introduced to be studied in the classroom environment. Such prompts should be done steadily in order for the learner to be able to carry out the task without them. For example, verbal guidance could be given for each step in carrying out long

division problems, and then the verbal prompts should be eliminated gradually.

2.2.4.6 Practice

The teacher must grant the learners the opportunity to repeatedly use newly learned behaviours. Since most instructions are designed to provide knowledge and skills which are to be used sometime after completing instruction, something must be done to ensure that what is learned will be retained and transferred to the post-instructional situation. Over-learning, which involves repeatedly using or practicing a newly learned behaviour, can greatly facilitate retention. Knowledge can be imbued through practice and reviews which are best gained via periodic or intermittent spacing after initial acquisition. With skills which require performance with a variety of tasks and situations, practice should be provided with varied tasks and situations. Practice will also be more effective to the extent that the behaviours practiced are similar to behaviours to be performed in the future.

2.2.4.7 Knowledge of Results

Learners should have prompt and frequent knowledge of the success of their responses. Ideally, the learner should know an instant after he/she makes a response whether it is appropriate or not. When possible, the learner should be provided with the criteria to evaluate the correctness of his/her own responses. When the learner is personally confident of the correctness of his/her response, external confirmation may be unnecessary, but when he/she is unsure, such feedback is generally desirable. When a learner's response is incorrect, he/she should be informed of the correct response.

2.2.4.8 Graduated Sequence

The subject matter to be studied by the students should be organised in a hierarchical form from the simple to the complex, from the familiar to the unfamiliar. Then, by asking what the student will be able to do (skills, knowledge) immediately prior to performing the

terminal behaviour, another objective can be stated. The same question is then asked again and again, each time specifying objectives which are prerequisite to performing objectives at the next higher stage. Eventually the instructor arrives at the behaviour with which he/she expects the students to begin the course. Thus, by working backwards a sequence of intermediate objectives are identified which should lead a student from entry to mastery of the objective. It also has been found that permitting students to follow their own sequence in achieving well-defined objectives can improve upon teacher-designed learning sequences (Pooja, 2017:447).

2.2.4.9 Individual Differences among Students

The teacher must design the learning experiences to inculcate the varying speeds or rates under which each student assimilates knowledge. Some students will require considerable practice to master a concept, while others may acquire the same concept upon first encounter.

2.2.4.10 Classroom Teaching Performance

This underscores the teacher's skills in stimulating interest, explaining, guiding, identifying and administering reinforces, and managing classroom behaviour resulting in brilliant output on the part of the students. The changing role of the teacher from information-dispenser to the manager of instructional experiences is also an encouraging development.

2.2.5 Evaluation of Students' Performance

The teacher evaluates the students after completing an instructional unit to determine whether the instruction used has achieved the unit objectives. Typically, this involves the administration of tests and instruments to measure the acquisition of knowledge, skills and attitudes. If the objectives have been clearly specified, test preparation is quite simple. Probably, the most important thing in designing evaluative measures is that the instrument measures the

identical behaviour specified in the objectives. It is also important to note that it is the success of the instruction and not the success of the students which is being evaluated. Two general types of instructional evaluation which have been identified according to Miles and Robinson (1971:32) are:

1. criterion-referenced evaluation, which means that each student performance is judged according to some set standard
2. norm-referenced evaluation, the system in which a student's performance is judged according to how it compares to the performance of a group or class of which he/she is a member.

Miles and Robinson (1971:32) further went on to say that each of these types of evaluation is typically used for different purposes. The two major purposes of criterion-referenced evaluation are:

1. to evaluate the effectiveness of instruction.
2. to determine whether each student achieves the objective in a Unit.

The two major purposes of norm-referenced evaluation are:

1. to determine how students performed in a course in comparison with each other.
2. to produce academic performance data (grades, marks) for making decisions about admission to schools and special programmes, retention in school, scholarships and honour programmes (Miles & Robinson, 1971:32).

In many instances, in the context of instruction it is desirable for all students to master all objectives to some specified level of performance. This is particularly true in reading and some arithmetic skills. Other subjects or courses which have a sequential progression also frequently require all students to achieve a given level at each stage to succeed in the units that will follow. In these instances, a criterion-referenced evaluation system would seem to be the most appropriate procedure.

Students are unable to bring out what is expected of them after the completion of a course unit due to inadequate knowledge, skills and understanding about the unit, which are mainly caused by

improper design and implemented instructions. For instance, improper design or implementation such as ineffective motivation procedures affect students learning. Additionally, insufficient time for practice equally affects students learning. Changes in the objectives, the post-instruction evaluation procedures, the instruction, or the pre-instruction evaluation should be made on the basis of the progress results. In addition to making changes based on observed results, modifications in these elements should also be made on the basis of new developments in materials and techniques, new research findings and changing values.

When group-paced instruction is used, it is usually unrealistic to expect all students to master all objectives for each unit. Students learn at different rates and at the end of a unit, students will have achieved differing levels of mastery. However, the criterion-referenced strategy can still be used, in these instances, to determine how many objectives each student achieves and thus the effectiveness of instruction can be described in terms of the percentage of students achieving various levels of mastery. When it is not essential for all students to achieve a given level of mastery, this would be an appropriate procedure.

There are also many instructors who feel that all students should achieve a common set of goals; and in addition, each student should have the opportunity to go beyond these basic requirements and pursue individual interests. The criterion-referenced approach can be used here for evaluating achievement of the required objectives and also the optional objectives if desired.

As pointed out previously, the purposes of norm-referenced evaluation systems do not include determining whether students achieved specified objectives or evaluating the effectiveness of instruction. Thus, from the general teaching modal (GTM) point of view, that is, minimizing instructional efficiency, the norm-referenced evaluation system is of little value. However, some kind of information regarding a student's position relative to other students in the area of academic performance appears to be needed for a variety of seeming vital functions. Perhaps, this kind of information should be generated in

courses and subjects which do not require all students to meet a particular level of mastery or in courses where students are permitted to go beyond a required standard. Possibly, standardised academic ability or achievement tests can eventually provide such information and the results of instructional evaluation could be used only for determining the effectiveness of instruction and when students have achieved specified objectives.

It should be re-emphasised that it is the success of the instruction which is being evaluated and not the students. The following may be the cause of an unsuccessful instruction:

1. Students did not have the prerequisites necessary to begin the unit.
2. The instructional activities were inadequately designed.
3. The instructional activities were inadequately implemented.

Therefore, students can achieve much when objectives, pre-assessment, and instructional procedures are made. The question now is, how will all these teaching and other skills be acquired by the students? This means that for an effective teaching to take place and performance achieved, pedagogical communicative practices must be employed in the teaching of the learners.

The GTM therefore served as a guide for conducting this current study. In relating the theory to the study, it can be deduced that for teachers to select a teaching model, there should be a focus on the content and intended outcomes. However, an equal focus should be placed on the learner and the manner he/she learns the content. Critiquing the model, Sweetland (nd) asserted that unless the content is presented to students in a manner that develops their love of learning and self-efficacy to learn, the importance of the content becomes questionable. According to him, teachers and all stakeholders must use their philosophy of education to guide the implementation of their instructional models to achieve educational goals. This calls for the generation of ideas related to educational goals to facilitate and augment planning and instruction.

As the study sought to examine the role of teachers in the persistent poor performance of students in some schools in the WASSCE in the three regions involved in the study, the General Teaching Model offered an appropriate benchmark against which to measure such objective. A review of the theory as indicated, thus, revealed that teachers who consider ideas that develop a positive learning environment to provide students emotional, physical and mental support would be more effective in achieving their objectives than their counterparts who disregard that. This provides a ground for determining the case of Accounting teachers in Ghana, as to whether they support the model, and if so, the influence it has on the students' performance in the Accounting subject.

2.3 MODELS OF COMMUNICATION

In simple terms, communication is the process of sending and receiving messages or transferring information from one point (sender) to another (receiver). DeVito (1986:61) explains communication as the process or act of transmitting a message from a sender to a receiver, through a channel and with the interference of noise. Also, Wood (2013:3) says that communication is a systematic process in which people interact with and through symbols to create and interpret meanings.

From the foregoing, we may consider the term model of communication as a conceptual model employed to explain the human communication process. The first model of communication was elaborated by Warren Weaver and Claude Elwood Shannon in 1949. The original model of communication consisted of three main parts, the sender, channel and receiver, and was modelled after the functioning of radio and telephone technologies (Wood (2013: 9).

Three models of communication will be reviewed in the next section, namely, the linear, the interactive and the transactional models.

2.3.1 Linear Model of Communication

According to Wood (2013: 9), the linear model of communication was first proposed in 1949 by information theorists Claude Shannon and Warren Weaver. In outlining their proposal, they used seven terms to define the model: sender, encoding, decoding, message, channel, receiver and noise (according to communication studies). The sender is the message creator. The linear model describes communication as a one-way process. It does not allow for feedback, which is the receiver's response to the message. The linear model does not apply to a conversation because a conversation involves an exchange of messages between sender and receiver. Each participant provides verbal and nonverbal feedback to the other person as the conversation continues. The linear model, as mentioned in section 1.3.1.1, has five main parts:

1. Information source: where the message is produced
2. Transmitter: where the message is encoded (relayed)
3. Channel: the carrier of the signal
4. Receiver: where the message is decoded
5. Destination: where the message ends up

Figure 2.3 shows a linear model of communication.

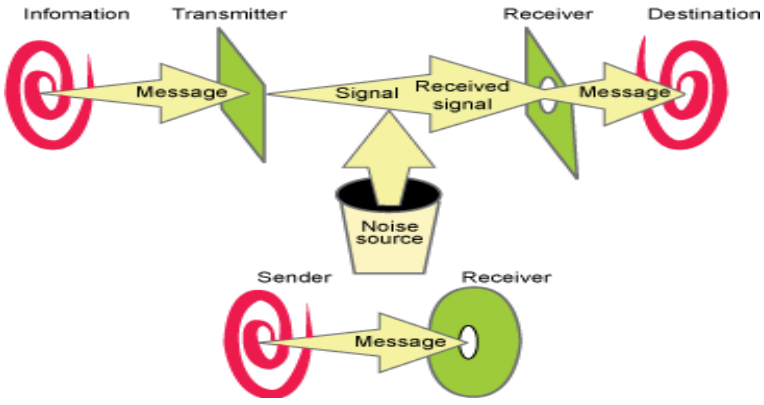

Figure 2.3: A linear model of communication

Source: Wood (2013:10)

According to this model, during a conversation between two people at any one time, one person is expressing and sending the information and the second person is only receiving and absorbing the

information. When the information is received and decoded, the roles may be reversed, and the second person becomes the sender and the first person the receiver. An example of linear communication is a letter or an email. One of the advantages of Shannon and Weaver's model is that it is simple and easily understood, and can be applied to most types of communication.

However, this type of model has been challenged because it does not take into account simultaneous interaction and transactional feedback. One observes the listener's body language and if he/she has not heard the message or it has been misinterpreted, then, one is able to adapt the communication or adjust the tone of voice to accommodate the listener. Shannon and Weaver's (1949) model includes noise or interference that distorts understanding between the speaker and the listener.

2.3.2 Interactive Model of Communication

Interactive model, which is also known as convergence model, deals with the exchange of ideas and messages in both directions, that is, from sender to receiver and vice-versa (Wood, 2013:10). The communication process takes place between humans or machines in both verbal and non-verbal way.

In the Interactive model, whenever a source sends a message to a receiver, the receiver encodes the message first. The encoded message is then transmitted to the receiver where it is decoded to get the original information. Again, the receiver acts as a source, encodes another message (also known as a feedback) and sends it back to the sender. The message formation of both sources is affected by their "field of experience."

Field of experience is a communication pattern alteration factor like the cultural, social, psychological, situation and channels used. Overlapping field of experiences initiates conversation, and the conversation, in turn, expands the communicator's field of experience. All these factors also affect the message interpretation.

The model also has a concept of noise and barriers to communication like language and network problems, which affect the communication process. There is an open line of communication in interactive communication model. Being interactive is taken to be a very important aspect of effective communication. The interactive model of communication requires the following components for the communication process to work:

i. Encoder-Source-Decoder**:** The person who originates a message is the source. The encoder and decoder are the same person/source. The second source is also encoder as well as decoder. The source acts as an encoder while sending the message and as decoder while receiving the message. The second source decodes the message then, originates another message, encodes it and sends it to the first source. The source is known to be the encoder and decoder during the act of encoding and decoding.

ii. Message**:** Message is the information sent during the interaction.

iii. Feedback**:** The decoder forms a second message after receiving the first which is known as feedback.

iv. Field of Experience**:** Field of experience is the experience and knowledge that the source possesses which affects the message formation and interpretation. Examples are the source's culture and social behaviour.

Nevertheless, there must be some experience common to both in order for the communication to be useful and for the intended message to be conveyed. Two people from completely different cultures who speak different languages and who have no common experiences may find that communication becomes nearly impossible without help from a third party, such as a translator or an interpreter. Common ground or mutual understanding is important in communication and essential for interpersonal communication.

According to Bajracharya (2018:5) the Internet can be taken as a very good example of interactive communication as the receiver can

give feedback even in newspapers and books. The internet has increased the opportunity of interactive communication and it is still evolving. According to him, Human-computer interaction is also now considered as interactive communication as the model is circular where the senders interchange every time. Social media, interactive marketing and user generated contents, ATM machines, online shopping and chat rooms are other examples of the interactive communication model (Sulaiman, Hussin, & Amir, 2018:78).

This model clearly indicates that the speaker and listener communicate better if they have common fields of experience or fields which overlap. Figure 2.4 shows the interactive model of communication.

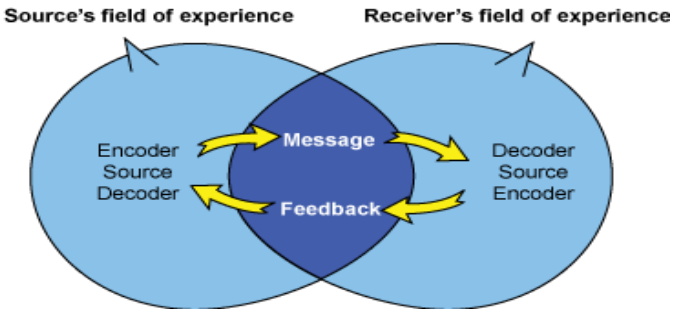

Figure 2**.** 4: An interactive model of communication
Source: Wood (2013:10)

2.3.3 Transactional Model of Communication

In the transactional model, both sender and receiver are known as communicators and their roles reverse each time in the communication process as both processes of sending and receiving occurs at the same time. Transactional model is the process of continuous change and transformation where every component is changing such as the people, their environments and the medium used. Due to this, it assumes the communicators to be independent and act any way they want.

The transactional model, unlike the linear model, recognizes that communication is an occurring process and therefore avoids using both terms “sender” and “receiver” but utilises the term communicator. It also adds “environment” which embraces not only physical location, but

also personal experiences and cultural backgrounds (Littlejohn & Foss, 2010:186).

Since both sender and receiver are necessary to keep the communication alive in transactional model, the communicators are also interdependent to each other. For example, transactional communication is not possible if the receiver is not listening to the sender. The transactional model is the most general model of communication. Everyday talk and interactions are also a form of transactional model communication. It is more efficient for communicators with similar environment and individual aspects. For instance, communication between people who know each other is more efficient as they share the same social system.

In transactional model, efficiency and reliability of communicated message also depend on the medium used. For example, the same message might not be perceived by a person the same way when it is sent through a phone and when it is provided face to face. It is because of possible loss of message on a phone call or absence of gestures.

In 2008, Dean Barnlund designed a transactional model of communication, constructed around the idea that individuals engage in the process of sending and receiving of messages simultaneously. Each person in the communication process reacts depending on factors such as his/her background, prior experiences, attitudes, cultural beliefs and self-esteem.

The transactional model displays communication interactions as ongoing negotiations of meaning. As already mentioned, non-verbal expressions take on additional importance when one is communicating with people from completely different cultures, speaking different languages and with no common experiences with which to take part in this negotiation of meaning. Individuals come to a communication interaction with their own field of experience. This includes things like personal culture, history, gender, social influences and experience.

The main drawback in the interactive model is that it does not indicate that communicators can both send and receive messages simultaneously. This model also fails to show that communication is a

dynamic process which changes over time. The transactional model shows that the elements in communication are interdependent. Each person in the communication act is both a speaker and a listener, and can be simultaneously sending and receiving messages.

There are three implications in the transactional model, according to Wood (2013:11), and these are as follows:

i. "Transactional" means that communication is an ongoing and continuously changing process.
ii. In any transactional process, each element exists in relation to all the other elements.
iii. There is an interdependence where there can be no source without a receiver and no message without a source.
iv. Each person in the communication process reacts depending on factors such as their background, prior experiences, attitudes, cultural beliefs and self-esteem.

Figure 2.5 shows a transactional model of communication that takes into account "noise" or interference in communication as well as the time factor. The outer lines of the model indicate that communication happens within systems that both communicators share (a common campus, hometown, and culture) or personal systems (family, religion and friends). It also takes into account changes that happen in the communicators' fields of personal and common experiences. The model also labels each communicator as both sender as well as receiver simultaneously.

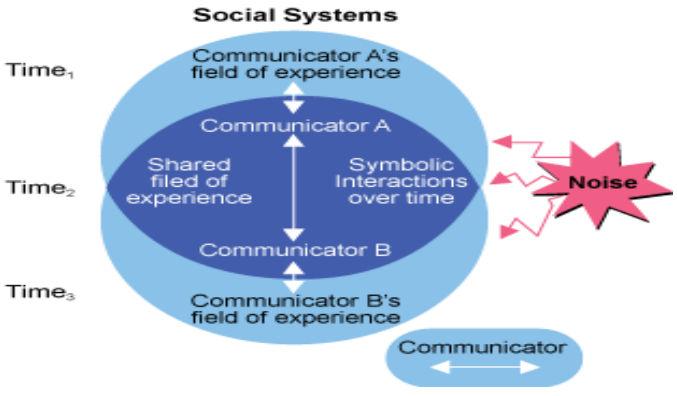

Figure 2.5: A transactional model of communication

Source: Wood (2013:10).

2.4 THE INSTRUCTIONAL COMMUNICATION PROCESS

Instructional communication is a process in which the teacher selects and arranges what the students are to learn (the content), decides how best to help them learn (the instructional strategy), determines how success in learning will be determined and how the students' progress will be communicated by and to them (evaluation/feedback) (Richmond, Wrench & Gorhan, 2009:4).

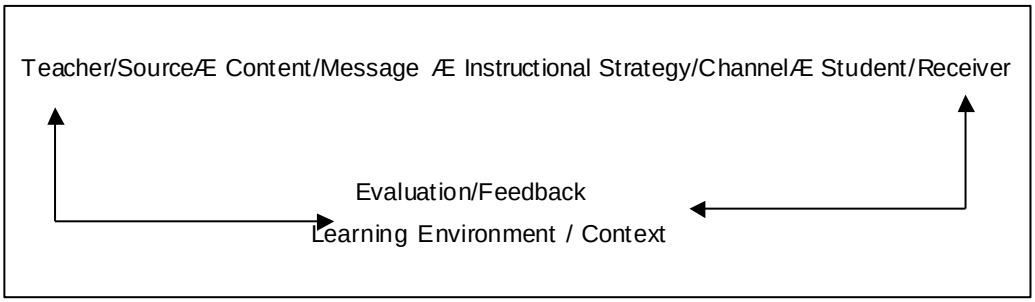

Figure 2.6: The Instructional Communication Process

Source: Richmond, Wrench & Gorhan (2009:4)

There is a dynamic interplay among the various elements of the process that what works for one teacher, with one group of students, may not necessarily be an effective choice for another teacher with different students. This process takes place within a given context or environment. The teacher must also take into account the influence of external factors in making process-related choices.

2.4.1 The Teacher's role in the Instructional Communication Process

The teacher directs the instructional communication process. As Hurt, Scott and McCroskey (1978:3) posit, there is indeed a difference between knowing and teaching and that difference is communication in the classroom. The teacher's affective orientation toward the content, the instructional strategies, the students and simply being a teacher influence the effectiveness of the process; and the effectiveness of the process, in turn, affects the teacher's affective orientation. Teachers will probably not be effective if they do not have sufficient knowledge of the subject areas in which they teach and the

appropriate methods for teaching those subjects. But above all, they also need to like what they are doing. Heacox (2002:67) writes that one of the most important applications of Bloom's taxonomy is in the design of learning activities; that is, looking at instructions through the lens of challenge means considering the rigor, relevance and complexity of what they are teaching. Their ability to communicate effectively contributes to the frequency with which they see those light bulbs come on in students' eyes, which, in turn, contributes to job satisfaction.

2.4.2 The Content (Subject Matter) of the Instructional process

Content, as defined by Price and Nelson (2014:18), is the component that describes the specific subject matter to be learned. Bloom, Engelhart, Furst, Hill, and Krathwohl (1956:7) postulated that there are three domains of learning which are important for educational researchers to understand, nanely, cognitive, affective, and psychomotor. In any content area, what the teacher teaches should be selected with attention to both cognitive and affective learning outcomes. Depending on the subject, there may also be psychomotor learning goals.

2.4.2.1 Cognitive Domain of Learning

According to Bloom, Engelhart, Furst, Hill, and Krathwohl (1956:7), the cognitive domain "includes" those objectives which deal with the recall or recognition of knowledge and the development of intellectual abilities and skills." The researchers noted that most of the research in educational psychology, curriculum development, and workplace learning has centred on this domain of learning. For this reason, the focus of the first handbook published by the Bloom research team was on the cognitive domain completely. Krathwohl and Anderson (2010), have revised Bloom's taxonomy and believed that cognitive learning could be organised into six major categories existing on a continuum from the lowest level of learning (remembering) to the highest level of learning (creating). Anderson

and Krathwohl's revised taxonomy have been listed in order from the most basic to the more difficult. Knowledge and comprehension provide an essential foundation for "knowing" a subject, while the higher-level abilities contribute to owning the subject (See Table 2.1).

Table 2.1: Cognitive Learning Levels

Highest Level of Learning	
Creating	Putting elements together to form a coherent or functional whole; reorganising elements into a new pattern or structure through generating, planning, or producing.
Evaluating	Making judgements based on criteria and standards through checking and critiquing. Recommendations, critiques, and reports are some of the products that can be created.
Analysing	Breaking concepts into parts, determining how the parts relate or interrelate to one another or to an overall structure. These include differentiating, organising, and attributing.
Applying	Carrying out or using a procedure through executing, or implementing. It refers to situations where learned material is used through products like models, presentations, interviews or simulations.
Understanding	Constructing meaning from different types of functions, whether written or graphic, messages, activities like interpreting, classifying, summarising, and explaining.
Remembering	Retrieving, recalling, or recognising knowledge from memory. Remembering is when memory is used to produce definitions, facts, or lists, or recite or retrieve material.
Lowest Level of Learning	

Source: Bloom, Engelhart, Furst, Hill, and Krathwohl (1956)

According to Hoque (2017:48), teachers and learners need to understand the hierarchy of processes and skills within the cognitive domain so they appreciate prerequisite skills for learning as well as the way these skills need to be transformed to master complicated elements of discipline-specific concept inventories. The current study

will therefore explore this domain to determine whether teachers factor it into their communicative practices and the impact it has on the selection on the appropriate Pedagogical Communicative Practices (PCPs) (Hoque, 2016:48).

2.4.2.2 Affective Domain of Learning

The second handbook examining the taxonomy of educational objectives was written by Krathwohl, Bloom, and Masia (1964:7) to examine the affective domain of learning. Krathwohl et al., (1964: 7) defined the affective domain of learning as one which focuses on "objectives which emphasise a feeling tone, an emotion, or a degree of acceptance or rejection. According to the Science Education Resource Center (2020), teachers can increase their effectiveness by considering the affective domain in planning courses, delivering lectures and activities, and assessing student learning. If this assertion holds true, then it means the affective domain influences the teacher's selection of PCPs for his/her lessons. This makes the exploration of the affective domain relevant to the findings of the study (Savicki, 2020).

Affective objectives vary from simple acceptance to selected phenomena to complex but inherently consistent qualities of character and conscience" (See Table 2. 2.).

Table 2. 2 Affective Learning Levels

Highest Level of Learning	
1) Receiving	Willing to attend to certain phenomena or stimuli.
2) Responding	Willing to actively seek out and gain satisfaction from a certain phenomenon or stimulus.
3) Valuing	Belief that a phenomenon, stimuli, or behaviour has worth
4) Organisation	Placing new values into systems and ranking them in order of importance.
5) Characterisation	The individual acts consistently with the values he or she has internalized.
Lowest Level of Learning	

Source: Simpson (1972)

Overall, affective learning is learning about "interests, attitudes, appreciations, values, emotional sets or biases." Just like cognitive learning, Krathwohl et al. (1964:7) created taxonomy of educational objectives for the affective domain.

2.4.2.3 Psychomotor Domain of Learning

The final domain of learning originally discussed by Bloom et al. (1956:8) was psychomotor learning or the manipulative or motor-skill aspect of learning. Krathwohl et al. (1964:7) defined psychomotor learning as learning that emphasises "some muscular or motor skill, some manipulation of material objects, or some act which requires neuromuscular co-ordination." Specifically, psychomotor or behavioural learning focuses on an individual's ability to enact the physical parts of specific behaviours (see Table 2.3).

Table 2.3 Psychomotor Learning Levels

Highest Level of Learning	
1) Origination	Creating new movement patterns to fit a particular situation
2) Adaptation	Skills are well developed and the individual can modify movement patterns to fit special requirements
3) Complex Overt	Performance of a physical task automatically and response habitually with competence
4) Mechanism	Performance of a physical task without the assistance of another person or a job aid.
5) Guided Response	Performance of a physical task with some form of assistance (either a person or a job aid).
5) Set	Preparing for the performance of a specific task.
6) Perception	observing specific behaviours involved with a physical task
Lowest Level of Learning	

Source: Simpson (1972)

While Bloom et al. (1956:8) and Krathwohl et al. (1964:7) list psychomotor learning as a domain of learning, they do not focus much

attention on psychomotor learning because as Bloom et al. (1956:8) explained “we find so little about it in secondary schools or colleges, that we do not believe the development of a classification of these objectives would be very useful.” While Bloom et al. (1956:8) and Krathwohl et al. (1964:7) did not find much use in the psychomotor domain of learning, individuals in workplace learning have spent a great deal of time investigating the instructional process of skills-based learning. Rothwell and Kazanas (1994) ; Mohan (2016:18) developed a taxonomy of learning objectives in the psychomotor domain of learning (Mohan, 2016:18).

2.4.2.4 Workplace Learning

A common way to categorise learning is by the domain in which it occurs. According to Bloom et al. (1956:7) and Krathwohl et al. (1964:18), the three domains of learning that must be addressed when examining the content within one’s classroom are as follows:

Table 2.4: Domains of learning

Domain	Analogues for Education
Cognitive	Thought or knowledge
Affective	Feelings or choices
Psychomotor	Physical skills

Source: Bloom, Engelhart, Furst, Hill, and Krathwohl (1956)

2.4.3 The Instructional strategy

There are various ways teachers design their communication to teach the objectives to students and these are referred to as instructional strategies. Instructional strategy is explained as the design of instructional materials and activities that allow the learning goals to be achievable by individuals with wide differences in their abilities to see, hear, speak, organise move, read, write, attend, engage and remember (Orkwis & McLane, 1998; Price & Nelson, 2014:31). Some teachers, particularly those at the college level, seem to be totally unaware that there is any instructional strategy other than

lecturing, and some do not do that well. Students learn in different ways and they are likely to have the greatest affection for things that are taught in the way they learn best. Varying instructional strategies are necessary to accomplish different levels of learning. Most students enjoy learning more when there are regular changes in class routine. Younger children find it impossible to pay attention without frequent shifts in what they are doing.

A survey by the Organisation for Economic Co-operation and Development (OECD), Teaching and Learning International Survey (TALIS) (2013), revealed that, modern teaching strategies based on cognitive activation and active learning strategies present a strong association with students' achievement in mathematics (OECD, 2014). However, a similar survey by Gil-Izquierdo and Cordeo (2017:14) did not find any significant relationship between instructional strategies and students' achievement. The different outcomes provide valuable lesson for the current study to explore the case of Ghana, and Accounting in particular, to determine the association between instructional strategies employed by Accounting teachers and students' achievement in the same discipline (Gil-Izquierdo & Cordero, 2017:14).

2.4.4 The Student

Students come into learning situations with different affective orientations. Some students will lack confidence in dealing with any subject, some in particular subjects, and some not at all. Some students will be better equipped than others to make sense of course concepts. Rose and Meyer (2006:xi) point out that "good teachers make adjustments all the time to accommodate diverse learner needs." Some will have more fragile egos than others. Teachers teach individual students, not classes of students. Thus, the collective affective atmosphere in a classroom will be determined by each individual student's response.

2.4.5 The Feedback

Feedback is the response of teachers and students to messages. It serves three primary functions: assisting teachers in determining whether the instructional process choices they have made are appropriate; assisting students in determining whether or not their interpretation of what they think the teacher has communicated is correct; and increasing the likelihood of understanding (Richmond, Wrench & Gorhan, 2009:8). Feedback from students to teachers enable teachers to know they are accomplishing their goals, and allow them to correct problems before they are misunderstood. Feedback from students to teachers means that teachers gather students' performance data in order to determine what students know prior to instruction, what they are learning during instruction, and what they know at the end of instruction (Price & Nelson, 2014:90). "Without feedback, students may not have an accurate idea of their progress" (Price & Nelson, 2014: 90). Feedback from teachers to students helps to evaluate learning. When evaluating students' performance (on some sort of graduated scale, such as grades), it is necessary for the teacher to pay attention to whether their students' interpretation of what is meant by an individual grade matches the intended message.

2.4.6 The Instructional Context

The instructional context refers to the physical and/or psychological circumstances in which learning takes place (Richmond, Wrench, & Gorham**,** 2009:9). Observing from the angle of both children and adults, Maslow (1981:40) concludes that we both want "a safe, orderly, predictable, lawful, organised world." It can also be said that physical surroundings have effect on people's affective responses on what happens within those surroundings. An example is that, the degree to which students feel comfortable and in control of their own future, contributes to their affective response to instruction (Maslow, 1981; Lambrechts, Mulà, Ceulemans, Molderez, & Gaeremynck, 2013).

2.5 THE COMMUNICATION PROCESS

Although communication is generally viewed as a complex process, a communication system is often categorized into six main components (Hamm, 2005:9). The six components and their presentation analogues for education are as shown in Table 2.5.

Table 2.5: The Communication Process

Components	Analogues for Education
Transmitter	Teacher
Channels	Senses: speech, hearing and seeing.
Message	Teacher's topic/ subject matter
Receiver	Students
Noise	Internal and external factors that affect message reception by students: daydreaming and noise.
Feedback	Students' reaction or response

Source: Hamm (2005)

Of the six components listed, the teacher has immediate control over only three: self, the methods of communication chosen (visual, auditory), and the message itself. The teacher can influence, but not control, the last three components: the students, distractions, and students' response. It is the teacher's role to focus attention on the students to enhance the probability of their receipt of the message. This is done by selecting the type of communication pertinent to the message, establishing a point-of-view and communicating its meaning to the students. To be effective, the teacher must consciously choose not only the subject matter of the presentation, but the personal impression being made and the rhetorical tools being used. The teacher must assess his or her students and decide how best to reach them both verbally and non-verbally.

From the author's own construct, if the teacher goes through all these processes while combining the four models, the teacher can be said to be teaching. Teaching is an activity in which a teacher

imaginatively and creatively uses his/her knowledge to promote learning. It is an activity supposed to be performed by a more experienced and knowledgeable person with the view to helping the less knowledgeable to learn. In the Ghanaian education set-up, students' academic achievement is as important as teachers' efficiency in implementing the curriculum.

A Special Report of the American Institute of Certified Public Accountants (AICPA, 1998) on the Competency-Based Professional Curriculum, has emphasized four core areas in which teaching and learning should be focused (Sava, 2016:132). These are functional competencies, personal competencies, broad business perspective competencies and the integration of these. The Accounting profession requires more creativity and innovative thinking in order to be competitive. The Accounting Education Change Commission (AECC, 1990) stated:

> *Accounting programmes should not focus primarily on memorisation of technical facts. Students should be taught the skills and strategies that help them learn more effectively of how to use these effective learning strategies to continue to learn throughout their lifetimes. Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems. Learning by doing should be emphasized. Working in groups should be encouraged. Accounting classes should not focus only on Accounting knowledge. Teaching methods that expand and reinforce basic communication, intellectual, and interpersonal skills should be used (Sava, 2016:132).*

Teaching involves the creation of a positive and supportive learning environment. According to Yeigh (2008) as well as Lumadi and Acquah (2014:2855), the Quality Learning Environment dimension emphasises supportive classroom structures and positive expectations as very crucial towards more productive learning outcomes, thus promoting positive classroom relationships and more equitable student outcomes. It indicates what the Accounting teacher does in the process

of imparting knowledge to learners. Some of these activities include talking, writing, demonstrating, assessing, questioning, listening, ordering and explaining. Dempsey and Arthur-Kelly (2007:110) refer to the classroom environment as the "range of conditions in the learning setting that interact to influence the learning outcomes from that setting." In such environments, positive relationships are formed between teachers and students as they work cooperatively in an encouraging atmosphere. The elements to be considered for this dimension are explicit quality criteria, engagement, high expectations, social support, students' self-regulation and student direction.

With explicit quality criteria, the Accounting teacher clearly spells out the mode and procedures for ascertaining the extent to which students effectively achieve what is expected of them by the end of the instructional process. The Accounting teacher effectively establishes acceptable standards of performance and ensures that students fully understand what is expected of them during the teaching and learning of Accounting.

Engagement is made evident when the Accounting Teacher creates a congenial classroom environment that enables students to be actively involved in the teaching and learning process. It is characterised by sustained student interest and enthusiasm on tasks. This implies that the teacher must give tasks that students find interesting and gain an appreciable level of satisfaction in their accomplishment. The learning environment as a result, needs to encourage social networks and teacher–student interactions where students are placed at the centre of learning and are encouraged and challenged to make sense of information for themselves (Churchill, Ferguson, Godinho, Johnson, Keddie, Letts, Mackay, McGill, Moss, Nagel, Nicholson, & Vick, 2011:278). The Accounting teacher must also employ teaching strategies that ensure constant teacher-learner interaction.

High expectations are where the Accounting teacher motivates all students to equally attain high achievements in the subject (McCormick & Lucas, 2014). The teacher gives all students the

assurance that they could all learn important knowledge and skills that are challenging for them. The effective teacher also uses strategies that enable both slow learners and fast learners to achieve high educational outcomes. This is to say that such a teacher does not give preference to brilliant students at the expense of low achievers but provides the opportunity for remediation to ensure that all students are at par in terms of what they are required to learn from a particular lesson.

Effective Accounting teachers are also expected to maintain a classroom environment that promotes social support. Social support refers to the situation where all students are encouraged to try hard and risk initial failure in a climate of mutual respect. That is, if a student attempts to answer a question in such a classroom and he or she gets it wrong, the teacher and other students are expected to encourage such a student rather than make fun of him/her. Connor, Son, Hindman and Morrison (2005) and Gelan (2014:32) have found that teachers' regard for their students, their responsiveness to student questions and interests, the emotional climate of the classroom and their expectations are all related to student achievement. These expectations developed by teachers potentially influence their approach to particular students, which can ultimately affect the performance of those students (Verenikina, Vialle & Lysaght, 2011; Gelan, 2014:33). Such an environment is characterised by teacher and student behaviours that value and encourage effort, participation, and the expression of views in the pursuit of learning, irrespective of social groupings and gender differences. Conflict or disagreement is resolved in a constructive way. The effective teacher achieves such a classroom environment by modelling language and behaviour which demonstrate respect for alternative views, opinions and work. Such skills as team work, consensus-building, active listening and positive feedback need to be taught. Strategies and structures need to be used allowing all students to contribute and collaborate.

Student's self-regulation is achieved when the Accounting teacher makes room for students to actively demonstrate initiative by

accepting responsibility for their learning and for the consequences of their behaviours. The Accounting teacher is required to create a conducive and supportive classroom environment where learners are self-motivated to engage in self-learning through the use of problem-solving approaches of teaching. When students are given a chance to participate in their learning in learning-friendly environments, they are likely to be more motivated and to feel positive towards their schoolwork, and also working more cooperatively in teams (UNESCO, 2004). If teachers make their classroom a “good place” for students to be, then they will want to be there, and will generally be both on task and well behaved (Churchill et al., 2011:278).

In order for the Accounting students to fully understand the assessment criteria employed by the Accounting Teacher and also what is required of students, student direction must be very clear. If, for instance, students need to perform certain tasks, the teacher would have to give clear instructions and also help students to understand the commensurate rewards with the tasks to be performed.

Price and Nelson (2014:35) said that differentiated instruction begins with the assumption that students in a class will vary in their readiness for a particular learning task and in their personal interests and preferences. This is to say that students are to be given multiple options for taking information, making sense of ideas, and expressing what they learn. However, without prejudice “not all students consistently show the kind of behaviour that enables a classroom to operate in an open, democratic manner” (McGee & Fraser, 2008:101).

Effective teaching involves three major elements that form a triadic relationship. These elements involve the teacher, the learner and the subject matter. In other words, teaching is considered complete when there is a balanced intrerplay of these three elements. The teacher should have adequate knowledge of the student as a unique individual. He/she is expected to take note of the differences which exist among learners in terms of their physique, intelligence, ability and temperaments and also environmental conditions.

The teacher's knowledge of the subject matter is as equally important as his/her knowledge of the student. Therefore, the mastery of the subject matter, its content and methodology should be demonstrated by the teacher. Intellectual quality can be identified as pedagogy that focuses on producing a deep and conceptual understanding of vital skills, ideas and areas of study (New South Wales Department of Education and Smith and Keating, 2003:7).The teacher at the apex of the triangle is expected to have a realistic knowledge of himself, which suggests that the teacher is expected to know his/her own likes and dislikes, strengths and weaknesses to be able to deliver or impart accurate knowledge to his/her students. The Accounting teacher is expected to exhibit mastery of the subject matter by focusing on the central ideas of a topic or concept, and also providing tasks that enable students to acquire a thorough knowledge of the concept he/she is teaching. This would be more profitable as compared to teaching so many concepts within a given time frame, thereby failing to provide in-depth knowledge of the concepts in question. In all, what matters most is that the Accounting teacher must necessarily possess deep knowledge in order to effectively impart knowledge.

When the Accounting teacher employs pedagogy that provides the opportunity for students to apply knowledge to familiar and unfamiliar situations and explains the reasoning behind answers or actions, deep understanding of Accounting concepts is demonstrated. Suffice it to say that the teacher must employ illustrations to facilitate students' easy assimilation of concepts. Newmann, Marks and Gamoran (1996:281) proposed that students need to be given opportunities to "use their minds well" which, in turn, "requires standards for intellectual quality" (Newmann et al., 1996). One of the major causes of students' misbehaviour in class is boredom with routine activities (Prensky, 2005: 61) such as those that involve worksheets where students are not given opportunities to develop deep knowledge or understanding of central concepts. In such situations, students will often distract other students, or roam in the classroom in

an attempt to find a more interesting alternative. On the contrary, however, Daniels (1998:26) identified that misbehaviour could result from the “student’s inability to understand the concepts being taught.”

When the Accounting teacher actively involves students in the knowledge construction process to foster a higher level of understanding, knowledge of problematic Accounting concepts is effectively exhibited. For instance, instead of teachers presenting models in the form of formulae for students to employ in their analysis, students are involved in the derivation of the model to ensure that students fully understand the variables employed in the model and their inter-relationships.

Higher-order thinking is achieved when students manipulate information and ideas to transform the meaning and implications of issues in Accounting. According to Krathwohl (2002:212), such a transformation occurs when students synthesise, generalise, explain, hypothesise, draw conclusions and interpret. Manipulating ideas and information through these processes allows students to solve problems and discover new meanings and understandings. This implies that for an Accounting teacher to effectively achieve higher-order thinking, he/she must set tasks that will require students to employ their thinking skills. The teacher must also engage students in problem-solving approaches to teach intricate concepts in Accounting.

Another very important element that needs to be well demonstrated by an effective Accounting teacher is metalanguage. The language of Accounting should be well understood by the Accounting students. The Accounting teacher must teach some technical terms and symbols in Accounting to enable students express themselves appropriately when they are communicating ideas in the subject. He/she must therefore employ all these dimensions to ensure that students really assimilate what is being communicated to them.

Substantive communication is at its highest when the Accounting teacher sustains teacher-student and student-student interaction during lessons in Accounting. Communication can be oral, written or symbolic. Interaction in the classroom must be reciprocal and

promote coherent and shared understanding among students. Communication is about talking to learn and to understand. The Accounting teacher is expected to speak clearly, write legibly and also use diagrams and other teaching and learning resources (where applicable) to effectively transmit knowledge in Accounting to the students. The teacher must also provide the opportunity for learner-learner interactions. As stated by Wells (1999) and cited in Gelan (2014:32), this dialogic process is one that not only contributes to meaning-making amongst others, but also a process that extends self-understanding. Teachers need to assist their students to "explore ideas both individually and collectively" (Churchill, Ferguson, Godinho, Johnson, Keddie, Letts, Mackay, McGill, Moss, Nagel, Nicholson & Vick, 2011:264)

Teacher education is thus very crucial in helping to effectively implement the curriculum. The teacher directs the instructional communication process. Moore (2007:161) writes, "the ultimate question in the instructional process is whether you have taught what you intended to teach and whether students have learned what they were supposed to learn" (Moore, 2007:161). Teachers will probably not be effective if they do not have sufficient knowledge of the subject areas in which they teach or of the appropriate methods for teaching those subjects. Additionally, they also need to like what they are doing. As stated by Jones (2000:106), it is what we are excited about that educate us. Their ability to communicate effectively contributes to the frequency with which they see students excel in their respective subject areas, which in turn, contributes to their own job satisfaction. Teachers, as well as the content, strategy, and evaluation/feedback decisions they make, are a primary influence on students' academic achievement.

Instructional communication scholars have devoted a great deal of energy to the understanding of what it means to be an effective teacher in terms of communication. Not only do teachers influence students and impact the outcome (learning), but students also influence teachers and the outcome. Therefore, if we are to understand

how communication functions in the classroom, we need to understand what it means to be an effective student as well as what it means to be an effective teacher.

2.6 CONCEPTUAL FRAMEWORK

The processes that characterise teaching and learning in the classroom are diverse. Yet, it is enough to say that those factors that directly influence students' academic achievement mostly have to do with the teacher, the main implementer of the curriculum (Abdallah, Fuseini, Abudu, & Nuhu, 2014:9). This is especially so since the teacher engages in some practices that perhaps facilitate and consequently guarantee academic success of the student. Two key components that are crucial in this process of teaching and learning are instructional communication and pedagogy. These components are not mutually-exclusive since the teacher would need both in order for teaching and learning to be successful (Goodboy, 2018:10). The teacher employs instructional communication and pedagogy and models them to suit their context and characteristics. This, when properly executed, will lead to maximising student academic achievement. Figure 2.7 depicts the conceptual framework of the study which culminates from the four theoretical models discussed above.

Thus, the four theoretical models of general teaching, communication, instructional communication and the communication process stand out as crucial in examining the influence of Accounting teachers' pedagogical communicative practices on Accounting students' academic achievement. To a large extent, all of them influence teachers' pedagogical communicative practices on students' academic achievement (Guerriero, 2014:6).

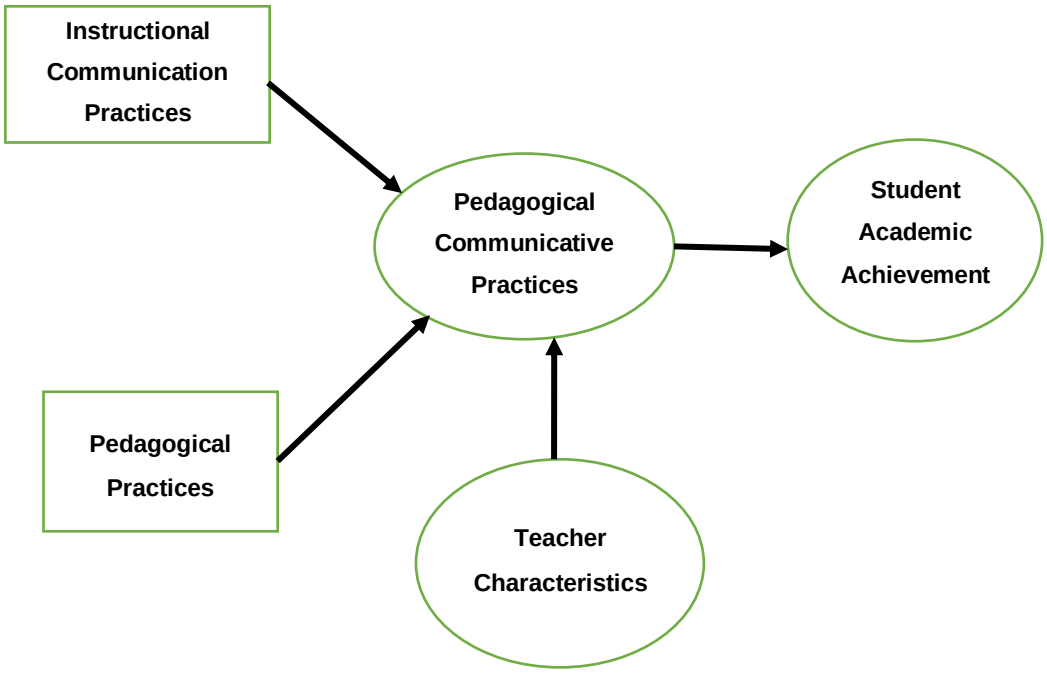

Figure 2.7: Conceptualisation of the influence of Accounting teacher's pedagogical communicative practices on Accounting students' academic achievement

***Source**: Author's own construct (2020) based upon four reviewed models*

CHAPTER THREE
EMPIRICAL LITERATURE REVIEW

3.1 INTRODUCTION

The previous chapter explored theoretical review on the research and brought out connections between theory and empirical research, explaining what the study seeks to contribute to other works. A lot has been said about the role teachers play in the academic growth of students. Teachers as implementers of the curriculum obviously have their work cut out for them. They are seen as frontrunners in the attainment of academic success of students (Kraft et al., 2018). This chapter presents the review of relevant literature by discussing some previous studies that have been carried out by researchers in the field. The chapter specifically reviews relevant literature on teachers' communicative practices and students' academic achievement; pedagogical communicative practices that teachers engage in while discharging their duties; how teachers select the appropriate pedagogical method for instruction; the role of teachers and students in the teaching-learning process in academic achievement, and strategies school managers employ to improve students' academic achievement.

The analysis of these issues will provide a foundation of knowledge on the topic and would also provide a basis against which the outcome of this study would be measured to identify consistencies or inconsistencies between what has already been done and the findings of this current study. The review of the literature would also bring to light, the pedagogical communicative practices (PCPs) that Accounting teachers elsewhere use, their motivation for selecting those PCPs, and the impacts each has on their teaching and the performance of students in the study areas.

3.2 IN-LESSON PEDAGOGICAL COMMUNICATIVE PRACTICES OF ACCOUNTING TEACHERS

Pedagogy is described as the art or science of teaching. Teaching effectiveness has, however, been accepted as a multi-dimensional construct, since it measures a variety of different aspects of teaching such as subject mastery, effective communication, lesson preparation and presentation (Akiri, 2013:106).

Duta, Panisoara and Panisoara (2015:1008) defined communication style as the set of speech feature characteristic of a person in the act of communicating and the style as specific ways of receiving the message, personal ways of interpreting the message; specific ways of expressing the response and feedback. According to Duta et al. (2015:1008), communication style is an indicator of how a person structures his/her world of social relations. Again, communication style is an indicator of how to interpret the information and transform that information into action behaviour in social judgements. Being an effective teacher has a great deal to do with how we communicate. We communicate ideas, information and expectations in varied ways, through speaking, employing gestures and other body language and the written word (Duta et al., 2015:1008). The Accounting Education Change Commission (AECC, 1990) stated:

> *Accounting programs should not focus primarily on memorization of technical facts. Students should be taught the skills and strategies that help them learn more effectively on how to use these effective learning strategies to continue to learn throughout their lifetime. Students must be active participants in the learning process, not passive recipients of information* (Sava, 2016:132).

Braun and Sellers (2012; Sava, 2016:133) posited that, the role of Accounting educators is to teach their students communication skills, positive work ethics and appropriate professional behaviour besides providing them with Accounting knowledge and skills. What this means is that teachers of Accounting should endeavour to help students acquire skills and strategies that will enable them to function efficiently

and to effectively achieve significant success as students now and later as professionals in the world of work. Coe, Aloisi, Higgins and Major (2014:17) were of the view that teachers help improve learning when they (teachers) challenge students with an activity in a lesson, ask a number of questions and check the responses of the students. Duta et al. (2015:1008) made it clear that we need to be aware of how we communicate because:

i. communicating effectively can help instructors have a "presence" in the classroom that motivates students and facilitates learning;
ii. we may send unintentional messages if we are unaware of things such as our body language; and
iii. new technologies present new opportunities for communicating with students.

Lambrechts, Mulà, Ceulemans, Molderez, and Gaeremynck (2013:10) said that it is very important for every teacher to guide his/her students in their learning process, and that it can be done using three steps in the evaluation process as follows:

i. feed-up: give examples of what is expected during the evaluation, make evaluation criteria explicit for the students, be transparent about the assessment;
ii. feed-back: give sufficient feedback to the students, allowing them to learn from their evaluation as much as possible;
iii. feed-forward: give the students input on how to go further in their learning process (Lambrechts et al., 2013:10).

Coe, Aloisi, Higgins and Major (2014:17) added that spacing-out study or practice on a given topic, with gaps in between and making students take tests or generate answers, even before they have been taught the material also help improve academic achievement. It is also suggested that using praise lavishly, allowing learners to discover key ideas by themselves, grouping by ability and presenting information to students based on their "preferred learning style" may not help students to do well in class. A number of studies suggest that wrong kinds of praise can be harmful to learning (Coe et al. 2014:22).

Jalbani (2014:1) focused on impact of effective teaching strategies on the students' academic performance and learning outcome along with their own experiences. The teacher plays a vital role in the classroom by delivering the daily specific planned content which is a part of curriculum for a specific grade (Jalbani, 2014:3). It is, therefore, necessary for the teacher to plan his/her lessons and use effective strategies for its instructional delivery. Teachers must have passion for learning and teaching and must understand the needs and interests of the students. Teachers need also to be technology savvy as well, in order to meet new global emerging demands.

An approach on how teachers can help students to derive maximum benefits from teaching has been provided by (Husband, 2013:73). In his research, improving the quality of instruction through service teaching, it was emphasised that teachers are not able to teach their courses effectively, perhaps, because they lack sufficient pedagogical training. Therefore, teachers need to follow philosophical principles embedded in a service teaching framework for quality teaching.

Teachers sometimes assume that they are the only source of knowledge in the classroom, and, therefore, consider themselves as masters for students (Husband, 2013:74). Looking at the training and qualifications of teachers, it is made known that they are well-versed in their areas of specialisation and most of them believe that teaching is an ideal opportunity to share their knowledge, expertise and skills with students, rather than wielding the responsibility to serve students. In as much as teachers teach in a way to bring out the expert knowledge, they should not forget that students have their own needs, interest and abilities. When teachers meet students for the first time in a class, they should find out the Relevant Previous Knowledge (RPK) students have relating to their personal concerns, learning activities and background experiences associated with their course of study based on needs, interest and abilities.

Again, active learning in the classroom requires teachers to talk less so that students will learn more. Teachers encourage students to

engage in tasks like asking questions, making connections, and summarizing discussion. Students take more active role in their learning and delivering information, making the teacher's central instructional approach less required (West, 2018:147). This suggests that students usually prefer discussion-oriented classes over those that are heavily lecture-based, which is corroborated by many teachers, since there is a high rate of interaction.

Westbrook, Durrani, Brown, Orr, Pryor, Boddy and Salvi (2013:1) conducted a study on pedagogy, curriculum, teaching practices and teacher education in developing countries. The overarching question this review engaged was "which pedagogic practices, in which contexts and under what conditions, most effectively supported all students to learn at primary and secondary levels in developing countries?" The main claim of the study was that teachers' use of communicative strategies encouraged pedagogic practices that were interactive in nature, and was more likely to impact on student learning outcomes and hence be effective.

The study identified that pedagogic practice was developed through interaction between teachers' thinking or attitudes, what they did in the classroom and what they saw as the outcome of their practice. The study identified two specific teacher attitudes that encouraged the use of three interactive and communicative strategies. These, in turn, facilitated implementation of six specific teaching practices that were used in effective ways and engaged students. These attitudes were teachers' positive attitudes towards their training and their students. The attitudes positioned teachers in the best frame of mind to construct the teaching and learning process as an interactive, communicative process which involved provoking a visible response in students that indicated that learning was taking place. Three specific strategies according to Westbrook, et al., (2013:2) that promoted this interactive pedagogy were identified as:

i. feedback, sustained attention and inclusion.
ii. creating a safe environment in which students were supported in their learning.

iii. drawing on students' backgrounds and experiences.

Westbrook et al. (2013:2) saw that the above strategies formed the basis for developing the six effective teaching practices which include:

i. flexible use of whole-class, group and pair work where students discussed a shared task
ii. frequent and relevant use of learning materials beyond the textbook;
iii. open and closed questioning, expanding responses, encouraging student questioning;
iv. demonstration and explanation, drawing on sound pedagogical content knowledge;
v. use of local languages and code switching;
vi. planning and varying lesson sequences.

While all teachers might use these practices, the key difference is that the most effective teachers used them communicatively, paying attention to their students and placing them centrally in their construction of the teaching and learning process. These effective teachers recognised the need to provoke a positive response in students and did so in a more interactive communicative way.

On how teacher education (curriculum and practicum), the school curriculum and guidance materials could best support effective pedagogy, Westbrook, et al., (2013:3) identified four key findings. These are:

(i) teacher peer support.
(ii) alignment of professional development with teachers' needs, the promoted pedagogy and modes of assessment of their practice and follow-up monitoring of teachers.
(iii) support from head teachers.
(iv) alignment of forms of assessment with the curriculum.

When language learners do not know how to say a word in English, they can communicate effectively by using their hands, imitating sounds, inventing new words, or describing what they mean as said by Cervantes and Rodriguez (2012:111). These ways of

communicating are communication strategies (CSs). EFL teachers are not always aware of the importance of teaching communication strategies to their students or, if they are aware, they do not explicitly train their students to use them. They do not use these strategies themselves to serve as a model to their students. The study observed that teachers abandon the message or switch to the first language to avoid communication problems in the classroom. Westbrook, et al., (2013:3) investigated the communication strategies used by two EFL teachers and their beginner level students and the potential factors that influence the communication strategies they use in class. The results of the study indicated that the communication strategy most frequently used in both groups was language switch. However, while the teacher who seemed more involved with students used clarification request, comprehension check and asking for confirmation; the teacher who appeared more distant from students used comprehension check and repetition. Class size, seating arrangements and learning activity types were also some of the factors that influenced the communication strategies used.

Kubat (2018:36) posits that field trip is another practice (strategy) that teachers can employ to communicate lessons to students. He indicated that teachers can take students to different places in accordance with the topics covered or to be covered. He stated that this will enable students to interact with objects in the nature and create a concrete and understandable learning environment. Brunsberg (2013:67) also added his voice to the pedagogical communicative practices (PCPs), when he stated in an earlier research that Oral Reading Fluency is closely related to pedagogy, indicating that Oral Reading Fluency assessments are related to how a teacher is able to present the information given during the assessments.

These strategies employed by Accounting teachers help students to better understand concepts and principles in Accounting and enable them apply Accounting knowledge in dealing with real life problems. This is supported by the findings of Westbrook et al. (2013:37), where they made a profound statement that when teachers

see their pedagogy as a kind of communication with their students, their teaching practices become meaningful, leading to positive outcomes of their students. They further mentioned three strategies that prioritised communication with students: teachers giving feedback and paying sustained and inclusive attention to all students; creating an environment where students feel safe; and teachers drawing from students' backgrounds in their pedagogic discourse (Westbrook et al., 2013:37).

Moreover, both teachers and students acknowledged that Accounting teachers motivate their students during their lesson to focus on their studies in order to achieve academic excellence. Also, they create positive learning environment where students are encouraged to adopt practices that promote peer support during instruction and beyond. Research has confirmed that the classroom learning environment is not only about the physical objects or space such as school buildings or classrooms and materials needed for learning. It also includes the teaching learning processes such as instructional and interactional processes between and among students and teachers which will facilitate learning (Ubit, 2017:208). Learning environment plays a significant role in developing students' motivation to learn while positive relationships can help maintain student interest and active engagement in learning.

3.3 ACCOUNTING TEACHERS' SELECTION OF PEDAGOGICAL METHODS FOR INSTRUCTION

Most teachers think that they can improve their teaching practices through developing sound knowledge of content that needs to be taught and delivered (Jalbani, 2014:4). This is a major drawback in many schools. According to Jalbani (2014:4), most teachers lose focus on their teaching strategies and assume that the students face difficulties because the content (what needs to be taught and delivered) is complicated or not of their interest. They forget that the teaching strategy (how to teach and deliver) should be more effective and as per the requirement and needs of their students in order to generate

interest and better learning opportunity for them. Sava (2016:132) asserts that Accounting classes should not focus only on Accounting knowledge; rather “teaching methods that expand and reinforce basic communication, intellectual, and interpersonal skills should be used.” Pavione, Avelino and Roberto de Souza (2016:196) posited that some general characteristics of the student can influence the process of teaching and learning, namely: their personal motivations to learn what is being taught; their ability to interact with the educational environment and it agents (teachers and peers) and the habit of studying outside the classroom and seeking the desired learning in other sources of knowledge.

The American Institute of Certified Public Accountants (AICPA) Special Report on the Accountant Competency-Based Professional Curriculum has emphasised four core areas in which teaching and learning should be focused (Sava, 2016:132). These core areas are: functional competencies, personal competencies, broad business perspective competencies and integration.

Functional competencies are technical competencies which Accounting students should be able to use: strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives and implement solution-oriented approaches to add value. Accounting teachers ought to possess and be able to employ these competencies in the discharge of their duties, especially in the classroom, in order to attain optimum student academic achievement. If teachers would expertly impart these core technical competencies onto students, then, it would enhance their transition from fairly inexperienced students to fully-fledged professionals.

Personal competencies involve the attitudes and behaviour of those preparing to enter the profession. Communication is one example of a personal competency: Individuals entering the profession should have the ability to listen, deliver powerful presentations and produce effective business writing. Personal competencies are as crucial as any other core Accounting competency because they help in building strong professional character. The Accounting professional

ought to exhibit high-levels of professional behaviour in order to succeed in the world of work. Apparently, the journey begins with the Accounting teacher. It is incumbent upon them to ensure that they are equipped with personal competencies that they can hand down to the students.

Broad business-perspective competencies relate to understanding the business context in which accountants perform services. Strategic or critical thinking is a broad business-perspective competency. It encompasses the ability to link data, knowledge and insight from various disciplines to appropriate information helpful in decision-making. Use of technology is a critical part of this competency. Accounting teachers ought to ensure that they are well-equipped in this competency so they can effectively help students to understand the business context within which Accounting professionals operate and how technology and subject area knowledge can help them take highly professional decisions in the event that they are in working capacities.

Integration: While functional, personal and broad business competencies are each independently important, students must be able to integrate the skills from all three categories. Teachers of Accounting must be competent enough to be able to teach their students that sometimes, Accounting tasks are multifaceted. Therefore, in solving them, they need to have the capacity to integrate all the skills obtained from the core competencies in order to succeed.

The Accounting profession requires more creativity and innovative thinking in order to be competitive. In order for the Accounting student to succeed, he/she must learn to sometimes think outside the box. This trait must be learnt from the Accounting teacher. It is the duty of the teacher to sow the seed of creativity and innovative thinking in the student, so that when the time is right, it would be brought to the fore.

Accounting teachers used for the study indicated that an important determinant is individual differences. Teachers acknowledge the fact that all the students in the class are not of the same capability

in terms of their cognitive development. Teachers in the selection of instructional methods focus on methods that are student centred and appeal to the individual needs and abilities of the student. According to Kubat (2018:30), individual differences include variables such as physical characteristics (height, weight), intelligence, interest, perception, gender, ability, learning styles and personality traits. In the process of teaching-learning, it is necessary for the teacher to plan learning by taking these individual differences into consideration. This is evident by what Coe et al. (2014:13) brought up in their finding that over 90% of teachers in several countries agreed with the claim that individuals learn better when they receive information in their preferred learning style.

Also, the respondents revealed that the period allocated for the subject on the time table influences their choice of pedagogy. To the respondents, some periods during the day might not be too favourable for certain instructional methods, while other times might favour other instructional methods. Planned school time involves designing best ways by the organisation of a school in undertaking its activities efficiently and effectively within the limit of its resources in the realisation of school results (Ugwulashi, 2012:64). It is worthy to note therefore that planning is relevant to improve student performance, and is a necessary tool for effective time management in improving proper teaching and learning.

The content to be delivered also influences the choice of pedagogy. This is because the subject Accounting has both theory and practical aspects in its content. This requires a mix of different instructional strategies when preparing for a lesson and its actual delivery. Again, with the same content, some are quite abstract and thus not so easily grasped, while some are basic which can easily be assimilated by the students. These variations in the content of the subject play a key role in the selection of the instructional strategy. In relation to the “topic” dimension, it is noted that the course content should meet students’ learning needs and not be the result of the teachers’ interest (Pavione, Avelino, Roberto & de Souza, 2016:197).

This viewpoint conforms to that of Jalbani (2014:1), who noted that the teacher plays a vital role in the classroom by delivering the daily specific planned content which is a part of curriculum for a specific grade. It is therefore necessary for the teacher to plan his/her lessons and use effective strategies for the instructional delivery. Teachers must have passion for learning and teaching and must understand the needs and interest of the students. Teachers also need to be technology savvy as well, in order to meet the contemporary global emerging demands.

This can further be explained in the work of (Pavione et al., 2016:196) that the student dimension and its influence in the teaching-learning process have resulted in the democratization process of education, and that different social “masses” now have access to schools. According to them, students form a heterogeneous group with different interests, motivations, cultural heritages and religious orientations, which is now different from what it was years ago, when education was the privilege of a few, and might be even for one gender.

Finally, the desire of the teacher to employ diversity during instructional delivery plays a key role in the selection of instructional strategies. These factors, coupled with the teacher’s own pedagogical capabilities, come to play when the teacher is preparing for an instructional session. The process of instructional delivery involves applying a repertoire of instructional strategies to communicate and interact with students around academic content and to support student engagement (Innovation Lab Network State Framework for College, Career, and Citizenship Readiness, and Implications for State Policy, 2013).

3.4 TEACHER-STUDENT INTERACTION AND ACADEMIC ACHIEVEMENT

The learning environment along with teachers’ pedagogical skills are important issues of consideration for quality education. Similarly, worthy of consideration is the fact that students are also both

geographically and socially diversified. One can say that there is also a need for change in the students' and teachers' means of interaction. Furthermore, schools are striving to integrate curriculum with technology so that the students are provided with quality education. Therefore, there is a great need of new teaching methods and pedagogies to meet global realities.

Liberante (2012:2) conducted a research to address the importance of supportive teacher–student interactions within the learning environment. This was explored through the three elements of the New South Wales (NSW) Quality Teaching Model: Intellectual Quality, Quality Learning Environment, and Significance. The study observed the influences of gender on the teacher–student relationship as well as the impact that this relationship had on student academic outcomes and behaviour. He also examined the ways in which teachers plan to improve their interactions with students in order to allow for quality learning. The NSW Quality Teaching Model provided a model of pedagogy available for use by teachers as a framework for enhanced student learning. As hinted earlier, Intellectual Quality, Quality Learning Environment and Significance were the three dimensions that formed the basis of the model. When represented diagrammatically, Intellectual Quality was the central dimension. However, all three dimensions were critical in terms of improving student learning. Each of the dimensions and their elements was interrelated rather than being independent units. When considering what constituted a Quality Learning Environment, for example, such an environment might be identified as high in Intellectual Quality, providing students with opportunities for higher-order thinking and substantive communication. The quality learning environments also encouraged students to see the significance of their work in contexts beyond the classroom (Liberante, 2012:2).

The interrelationship between the three dimensions was reflective of the way the chosen exemplars were also related which, in turn, mirrored the relationships between the various elements. Within the learning setting, gender played a significant role, impacting

on both the student behaviour and academic outcomes. For example, if students, were continuously engaging in conversation with their teachers and sought attention and support when required, it was likely that their behaviour would change. Students would feel more positive and confident toward classroom learning tasks, which would be reflected in their academic achievements. It is essential, therefore, that teachers actively planned to provide students with these opportunities in order to engage in quality interactions. Similarly, in terms of the Quality Teaching Model, the interconnectedness between the elements was evident in each of the dimensions. Intellectual Quality, for example, focused on producing a deep understanding of significant ideas. This ultimately requires students to engage in higher-order thinking, which may involve substantive communication with peers and the development of appropriate metalanguage (Liberante, 2012:2).

As part of the teaching lesson preparation, teachers should align their professional experiences with their teaching practices and pedagogies in order to benefit their students (Alton-Lee, 2004). One of the roles teachers should properly stick to is to ensure that the content delivered will achieve the learning objective, which can be considered a key challenge in their teaching. Despite the years of teaching experience of many teachers, there is always room for improvement and innovation for the teachers to adapt in line with what is expected of them. Teachers must change their style and methods of teaching from time to time when the need arises. There is no age limit for learning; it depends on priorities and awareness (Jalbani, 2014:1).

Teachers must regularly examine students' academic progress. Since students are going to exhibit varying degrees of understanding and proficiency with course content at varying times throughout a teaching period, teachers must regularly check students' general academic progress. Besides, teachers can monitor students' needs and abilities regularly by incorporating formative assessment practices at the end of each class session in their courses (Husband, 2013:75).

This will guarantee access to feedback on the progress made by students.

Moreover, teachers need to respond positively to issues and challenges that students present. This is because challenges, issues and concerns may arise during the course of the academic period. It behoves the teacher to appropriately respond to issues that arise within the course and among the students. It has been noted that teachers tend to respond in an apathetic or overly negative manner when students are perceived to be responsible for causing these issues or challenges (Husband, 2013:77). Teachers ought to establish and maintain a positive stance, while seeking solutions to challenges. This will improve students' learning abilities and academic performance.

Indeed, instructors have a lot of work to do if they cherish the idea of helping their students to succeed. Teachers and instructors need to embrace the service teaching framework, by willingly altering how they interact with and relate to students. Teachers must sometimes see students as "co-teachers" in the classroom. Teachers must accept the fact that the teaching and learning process is one in which teachers and students learn from each other; where knowledge is built and nurtured by teachers and students alike.

As Naidu (2014:460) opines, engaged pedagogy yield dividends through replicable performative teaching practice. Engaged pedagogy offers a strong theoretical scaffolding for creative and embodied teaching techniques. Naidu (2014:460) provides a philosophy of teaching that stems from the theoretical elements of an engaged pedagogy. He stresses that, in order for teaching to be effective and efficient, there ought to be a conscious effort aimed at sustaining the regular dialogue between the teacher (who initiates the process) and the students.

The main objective of this approach is to show the students how to begin such conversations that go beyond the class confines but do not derail the curriculum implementation process. This is especially so because students get the opportunity to engage in conversations that encourage them to analyse their own experiences. The objective of this

teaching philosophy is to recognize the nexus between the curriculum and student experiences. Teachers, therefore, ought to encourage students, while employing the teaching philosophy to become thinking societal participants.

When teachers adopt the engaged pedagogy and performative teaching practices, it will help them to recognise that both teaching and learning are collaborative processes that seek to promote and guarantee academic success. Sometimes teachers learn from students as much as students learn from teachers because students feel free to share their personal experiences which teachers may not be privy to. Students should be allowed to widen their own perspectives, while citing examples from their daily lives to support classroom discussions. When this is done, students would be highly motivated to engage in the teaching and learning process so as to enhance their academic performance and thereby maximize the overall academic achievement.

Hutchison (2012:3) undertook a case study to analyse highly effective mathematics teachers in a middle school in Tennessee and described the methodologies utilised in their middle grade classrooms. This case study was an instrumental single case study within a bounded system. Effective mathematics teachers employ certain methodologies consistently in their classrooms that could be utilised by other teachers to help students achieve academic success. The study revealed that effective middle school mathematics teachers used several instructional methodologies during the course of teaching a mathematics lesson. The instructional methodologies used by all middle school mathematics teachers in the study and remembered by the majority of students in the student-focused groups involved hands-on activities. Other methods that promoted retention and academic growth in the students included writing the objective of the lesson on the board, using formative assessments throughout the lesson, and the teacher modelling the concepts of the lesson. The studycould be used to help managers at all levels to recognize and retain their most effective teachers and to help the mediocre teachers become more effective.

In the study, the relationship between teachers and students in the classroom: communicative language teaching approach and cooperative learning strategy to improve learning Da Luz (2015:3), sought to investigate how supportive relationships between teachers and students in the classroom could improve the learning process. He anticipated how the relationship with students could provide the platform for teachers to create the opportunities for students to be motivated and feel fully engaged in the learning process. The findings indicated that teachers and students both highly acknowledge a supportive and caring relationship between them and that interaction is crucial to the teacher-student relationship. This sense of caring and supporting from teachers motivates students to become more interested in the learning process. Students are able to reap a lot of benefits and are highly motivated when teachers create an enabling environment within which the students feel safe and appreciated.

Da Luz (2015:51) posits that contemporary pedagogical strategies adopted by teachers in instruction make students feel engaged and poised to actively participate in the learning process. He further opines that the positive teacher-student relationship aids in academic achievement in the long run. What one gathers from this is that teachers are able to bring out the best in students in so far as they are able to create and sustain a supportive and caring relationship with the students. Moreover, teachers inspire a lot of confidence when they maintain a highly supportive and cordial relationship between themselves and students. This ultimately enhances the learning process, thereby resulting in high academic achievements for students.

One would reckon that teachers who resort to putting fear in students by way of threats and military-styled classroom control may end up not getting the best out of the students. It, therefore, lies in the hands of the teachers to win the confidence of students by creating a trusting teaching and learning environment so as to boost the morale of students and ultimately enhance their academic achievement.

In their research, “influence of teacher characteristics on students’ academic achievement among secondary schools,” Kosgei,

Mise, Odera and Ayugi (2013: 76) sought to establish a relationship between teacher characteristics and students' academic achievement. The study was guided by the Education Production Function theory (EPF) which holds that there is a strong connection between student academic achievement and teacher characteristics. According to Kosgei et al. (2013:76), the teacher characteristics found to be dominant in cross-country studies are related to qualification, experience, attitude and personality. Kosgei at al. (2013:76) contended that researchers and scholars generally agree that school variables, which include teacher management, play a significant role in academic achievement perhaps more than others. The critical role played by the teacher in the learning process cannot be downplayed. Teachers wield a lot of influence in the classroom. Kosgei et al. (2013:76) posit that teachers ought to possess and apply specific abilities without which their influence may not be reflected in their students' academic performance. For students to be able to establish a nexus between what is taught in school and its application in problem solving in real life, the teacher has to be effective in implementing the curriculum. They noted that there has been no consensus on the importance of specific teacher factors, leading to the common conclusion that the existing empirical evidence does not find a strong role for teachers in the determination of academic achievement.

Kosgei et al. (2013:81) postulated that poor academic performance could be attributed to inadequate number of teachers in most senior high schools, and that there is no significant difference in performance between teachers who have degrees and those who do not have degrees, suggesting that teacher qualification does not result in increased student academic achievement. On the relationship between teachers' experience and students' academic achievement, the findings of the research indicated that there is indeed a significant relationship between teacher experience and student academic achievement since teachers with three or more years' experience enhanced higher student academic achievement.

The research conducted by Kosgei et al. (2013:82) shows clearly that for the most part, teacher characteristics play a significant role in students' academic achievement. With the exception of perhaps teacher qualification, teacher experience, attitude and personality have a lot of influence in the performance of students. Therefore, teachers should endeavour to sharpen their teaching skills and exert themselves positively on students, bearing in mind that it is not only their qualifications per se that help them impart the requisite knowledge to students. More so, it is the experiences gained in teaching, teacher positive attitude and personality that go a long way to help students achieve success in their academic work. Building upon these basics, the study explores the situation of Accounting teachers in Ghana as to which of the factors impact their students' academic achievement the more.

3.5 STUDENTS' PERCEPTIONS ON THE INFLUENCE OF TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES ON THEIR LEARNING EXPERIENCES

Research suggests that competent teachers set the tone of the classroom by developing encouraging relationships with their students and designing lessons that build on students' strengths and abilities. It also involves their establishing and implementing behavioural guidelines in ways that promote intrinsic motivation. Furthermore, they coach students through conflict situations, encouraging cooperation among the students and acting as a role model for respectful and appropriate communication and exhibitions of pro-social behaviour (Ubit, 2017:208).

The study revealed that the pedagogical communicative practices (PCPs) adopted by Accounting teachers in the discharge of their duties as implementers of the curriculum, help keep students focused on what is being taught in class, increase their participation and engagement and achieve better academic performance. The study also emphasised that Accounting teachers acknowledge and publicly appreciate diverse cultural and social points of view of students. This

helps build students' confidence in order that they would see the importance of endeavouring to discover new Accounting knowledge virtually on their own.

Sharing a similar perspective, Varga (2017:6) argues that if a student perceives that he/she is welcomed and wanted in the classroom, he/she becomes motivated and participates in the class. Thus, the role the teacher plays in the classroom affects the perception the student has on the relationship and the classroom environment, which ultimately contributes to achievement. Again, Ubit (2017:207) specified that although students were hesitant to articulate, they generally expect teachers to deliver their lessons in a way that is easy for them to understand, with some humour so they would not be bored. Again, they expect teachers to explain the lesson first to them until they understand and also are willing to repeat if they do not understand.

In addition, Accounting teachers are able to adopt practices that motivate students to strive to be the best, enjoy studying, build their confidence to take risk and encourage them to take ownership of outcomes of their actions and behaviour in the classroom. The teachers do this through the use of body gestures to make students feel comfortable in class to ask and answer questions, and through the use of appropriate teaching and learning resources that help students to understand Accounting concepts, among others. Also, Accounting teachers ensure that students remain on task, pay attention and show interest in Accounting lesson and relate Accounting concepts to practical things outside the classroom.

Varga (2017:6) suggests that the most powerful predictor of a child's motivation is the child's perception of control. He notes that because students already have a history of experiences with whether adults are attuned to their needs, teachers build on these experiences and that a student's perception of the teacher's behaviour impacts the relationship. Consequently, students who feel their teacher is not supportive towards them have less interest in learning and are less engaged in the classroom. According to Morayo (2015:53), the interaction in the classroom entails an active encounter of the teacher

and the learner through verbal, gestural and resource instrumentality to bring about effective communication in the teaching-learning process. She added that the form of the teacher's initiation will go a long way to influence the kind of activities/interaction that will go on in the classroom (Morayo, 2015:53).

3.6 TEACHERS' CHARACTERISTICS VERSUS THEIR PEDAGOGICAL COMMUNICATIVE PRACTICES

A study conducted by Morayo (2015: 53) examined the demographic variables of some teachers and how they impact their classroom interaction patterns. Results obtained showed that none of the demographic variables of gender, qualification and years of experience had any significant relationship with the teachers' patterns of interaction. It was recommended that teachers should be given appropriate opportunity for professional development and that the teacher-education curriculum should be upgraded to accommodate training in classroom interaction models.

Owolabi and Adedayo (2012:72) also conducted a study to examine the effect of teacher's qualification on the performance of Senior Secondary School students in Physics. The purpose was to examine whether the status of the teacher had any influence on the performance of the students in Physics. The survey type of descriptive research design was adopted. The results revealed that students taught by teachers with higher qualifications performed better than those taught by teachers with lower qualifications. It was also shown that students performed better in Physics when taught by professional teachers. The result further showed that teacher's gender has no influence on their ability to impact knowledge on the students, in as much as he/she is a skilled teacher in that field of study. However, the experience of the teacher is significant at impacting the students' academic performance in Physics. Based on the findings, it was recommended that experienced teachers with professional qualifications in a higher level should teach Physics at the certificate class.

A study was also undertaken by Kola and Sunday (2015) to review the controversy surrounding teachers' qualification and its influence on students' academic achievement. The study measured teachers' qualification using seven indicators which are: formal education, experience, subject matter knowledge, pedagogy studies, duration of training, certificate/licensing and professional development. The study reviewed different opinions on the relationship between these indicators and students' academic achievement. There appears to be no consensus among authors as regards the subject. However, there is a common opinion that subject matter knowledge, pedagogy studies, professional development and years of experience are imperative and positively correlated with students' academic achievement (Kola & Sunday, 2015).

In a study by Rotumoi and Too (2012), specific objectives formulated were to determine pre-school teachers' characteristics, influence of teachers' professional training on methods, influence of class factors on choice of teaching methods and influence of play activities on choice of teaching methods. The study was based on Piaget's theory of learning which asserts that children's mental constructs are developed through their experiences in the environment, and that experiences are necessary for intellectual development. The study revealed that most of the teachers had the requisite academic qualifications hence could easily train the children. On the other hand, the study indicated that presumably, majority of the pre-school teachers may choose pre-school teaching as a last resort due to unemployment since majority of the teachers are between the ages of 26 and 30 years. Again, the study sought to find out teachers' qualification and professional qualifications. The analysis showed that majority of pre-school teachers had 'O' Level qualification. It was recommended that in-service training courses were to be reintroduced to refine and update teachers' skills (Rotumoi & Too, 2012).

Kimani, Kara and Njagi (2013:1) investigated the relationship between selected teachers' demographic characteristics and classroom instructional practices and students' academic achievement

in selected secondary schools in Nyandarua County, Kenya. One hundred and fifty-three teachers selected randomly from 18 schools in three districts in the county participated in the study. The schools were categorized as above average, average, and below average based on their aggregate performance in the Kenya Certificate of Secondary Education (KCSE) in the last three years. The study found that teachers' age, gender, professional qualifications and teaching experience were not significantly related to academic achievement. Teachers' job group had significant and positive relationship with students' academic achievement in secondary schools. Teachers' weekly teaching workload, administration of students' classroom assignments, evaluation of students' Continuous Assessment Test (CAT) results, provision of individualized attention to weak students, time of completion of Form Four syllabus and setting performance targets for KCSE significantly affected students' academic achievement. It can be deduced from the results that teachers ought to be provided with all the needed logistical support, if they are to succeed in helping students achieve academic success.

The findings of the research, especially the part that indicates that professional qualifications and teaching experience were insignificant to academic achievement appear quite strange. Perhaps, it is peculiar to the area where the research was conducted based on some factors prevalent in that context. Thus, this finding notwithstanding, there can be no denial that teacher qualification and teaching experience have a positive impact on academic achievement. The nature of the teaching profession is such that one learns a lot on the job, and one essentially relies on prior experience in order to properly plan lessons and vary teaching methods so as to be effective. All things being equal, a trained professional teacher should be able to perform better than a non-professional teacher in several ways. It will be agreed upon that at least the former knows what he or she is supposed to do as a professional teacher. Unless he or she decides otherwise, a professional teacher will clearly do better than one who is an untrained non-professional.

3.7 TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND STUDENTS' ACADEMIC ACHIEVEMENT

A teacher adopts several techniques to communicate with students. These include among others, verbal instructions, picture cues and posters. Together, the students and the teacher develop a set of classroom expectations. The teacher adopts pedagogical communicative practices (PCPs) such as simple hand gestures and facial cues to help students understand what is expected. The teacher, again, develops strategies to engage students and help them to focus, participate and achieve success in classroom activities. A professional teacher is familiar with the fact that students have different learning styles. This is to say that students learn in different ways as per their capabilities. The issue, then lies in adopting an effective learning strategy that will cater for all the students. Teachers therefore employ several PCPs in their lesson delivery. These include lectures, discussion of the topic, making students work in groups, using technology, using textbooks and many more. The main purpose behind these efforts is to help students grasp content knowledge and align them with the real-world scenario. Teaching strategies vary from one age group to another. It also depends on the learning style of students. Primary pupils take more interest in the activities performed in the classroom. Performing in-class exercises is therefore one effective method for this age group. For secondary and tertiary levels, lectures, projects, fieldwork, group exercises and peer teaching are suitable strategies to help students.

Researchers have revealed that while implementing the curriculum, there are some common practices that teachers engage in which can be detrimental to effective learning. These practices include teaching without set objectives, inviting for volunteers before asking questions, giving too much test, inconsistency in presenting lessons and failing to properly prepare for lessons (Coe et al., 2014:16). Thus, a teacher, no matter how experienced he/she is, may likely fail to do effective impartation of knowledge, if he/she fails to plan the lesson. Therefore, in order to avoid a likely situation of ineffective learning,

teachers ought to plan lessons in advance, and avoid engaging in classroom practices that do not promote effective teaching and learning. Teachers ought to be confident enough to vary their teaching methodology where necessary to promote learning. It is important to note that there are practices which show effectiveness in promoting learning for academic achievement (Coe et al. 2014:2). Studies show that teachers' content knowledge, including their ability to understand how students think about a subject and identify common misconceptions go a long way to improve academic achievement of students. Quality PCPs used in instructional delivery, which include using strategies like effective questioning and the proper use of assessment, also helps to improve learning (Coe, et al., 2014:16). The point is that teachers ought to possess the requisite nous in order to effectively impart knowledge.

Oviawe (2016:111) investigated the relationship between teachers' effectiveness and students' academic achievement in Basic Technology in Edo State Model Secondary Schools in Nigeria, using descriptive survey research design. The findings of the study showed that the effectiveness of Basic Technology teachers was low; teachers' effectiveness had influence on student's achievement and that there was no significant difference on students' achievement based on teachers' gender. This finding could be attributed to the fact that an effective teacher plans his/her work to build students' interest in the subject and through effective application of PCPs carries the students' along. Teachers are often effective curriculum implementers when they fully comprehend the needs, abilities and potentials of learners. This certainly helps teachers to properly plan for lessons and vary their teaching methods where necessary, so as to invoke the essential learning abilities in the students.

Two different models of PCPs used in assessing pre-service teachers' presentation performance have been identified and compared. One was based on the modes of communication that is body language, voice, words and alignment between these modes of communication elements. The other was based on features of the

constructed impression of the communication acts, which are confidence, clarity, engagement and appropriateness. The study also sought to investigate the relative contribution of the mode of communication and their alignment to perceive pre-service teacher presentations as identified and compared by Bower, Moloney, Cavanagh and Sweller (2013:111).

According to Bower et al. (2013:111), the modes of communication and communication acts provide a valid means of assessing pre-service teacher pedagogical communicative competencies. The researchers posit that all indicators in the modes of communication model elements made significant contributions to overall score. One ought to consider whether to lay emphasis on the way students utilise their modes of communication or evaluate students based on their constructed impression, especially when assessing communication. Both modes of communication approaches and constructed impression approaches provide valid measures of communication performance. The communicative elements in each model act as significant positive predictors for overall communication performance. In order to develop communication competence, it is necessary to consider both levels. That is, the modes of communication elements and the constructed impression of the communication act. The two approaches are clearly interrelated.

The study suggests that in order to assess the performance of students, one ought to employ these two approaches if one hopes to achieve the desired results. The two approaches, as prescribed by the study, are concordant in that both have to be employed in the appropriate circumstance so as to get the best out of the assessment. The two approaches can even be used to assess teachers who are already trained and have been on the job for a while. Teachers need to be aware of the effects of their communicative performance so they can, where need be, vary their modes of communication for effectiveness in teaching and learning.

An investigation into the relationship of perceived types of teachers (liked, disliked and neutral) was conducted by Erylmaz

(2014:2049). The study was based on subjective well-being and academic success of students to determine the categorization criteria (liked, disliked and neutral), considering the Big-Five Personality Model. The study revealed that most teachers possessed personality traits of “liked” which included extroversion, conscientiousness, agreeableness, emotional stability and openness. However, “disliked” teachers have such personality traits as introversion, suspiciousness and antagonism towards others, emotional instability, an easy-going nature/carelessness and consistency/cautiousness. One could therefore conclude that, personality traits can sometimes play a significant role in the teaching and learning process. Obviously, if a teacher is appropriately liked or admired by students, they will be willing to be in his/her class, contribute to discussions, complete and submit assignments on time, or even buck up in their studies. A teacher’s negative personality traits can ruin the relationship between the teacher and the students. This will adversely affect the teaching and learning process. Students may not cooperate with the teacher or they may even skip classes if they can, just so they can avoid the teacher. Moreover, teachers who exhibit negative personality traits sometimes lack confidence, zeal and diligence that are needed for effective implementation of the curriculum.

In the work of Akiri (2013:105), the influence of teachers’ classroom effectiveness on students’ academic performance in public secondary schools in Delta State, Nigeria showed that effective teachers produce better performing students. However, the observed differences in students’ performance were statistically not significant. This could be due to the influence of student and school environment related factors which were not included in the study. The study concluded that teachers’ effectiveness is not the only determinant of students’ academic achievement, and that other factors such as the environment and students’ characteristics did. Nevertheless, the teacher’s classroom influence cannot be downplayed. As the implementer of the curriculum, the teacher immensely influences students’ academic achievement.

A study conducted by Ganyaupfu (2013:57) examined the factors influencing academic achievement in quantitative courses among Business students of private higher education institutions in South Africa. The results from stepwise regression showed that lecturer competence, teaching methods and quality of learning materials have significant positive influence on undergraduate students' academic achievements in quantitative Business courses, while Mathematics aptitude and minimum admission criteria have no significant influence. Yet, there are other factors that play some role in the overall academic performance of students. The environment and the students themselves can also influence academic performance. In spite of this, the teacher's influence far outweighs the other factors since the implementation of the curriculum is primary in enhancing the outcome of the teaching and learning process which will be evidenced in significant academic achievement. The other factors may consolidate the whole process.

Hussain and Ayub (2012:1737) in their research, "Learning Styles of Students and Teaching Styles of Teachers in Business Education: A case study of Pakistan," sought to establish a nexus between student learning styles and teaching styles at the undergraduate level in a Business school. The researchers employed Canfield Learning Styles Inventory (CLSI, 1992) and Staffordshire Evaluation of Teaching Styles (SETS, 2007) in their investigation. The researchers reiterated that the concept of teaching and learning is well-known in education and research. Consequently, they opined that learning style is consistent across a variety of tasks, and has a wide influence on how information is processed and problems solved, which remains stable over a certain period of time. In the same way, the characteristics of the teachers are just as diverse as their students and that the teaching style fluctuates not only to suit the discipline they teach, but also the objectives of the course, the way they learnt and were taught and their own temperament. It is also known that teaching style by definition is the approach teachers put into practice to carry out teaching and learning activities, and that teaching styles influence the

character of the learners, learning environment and overall execution of learning in a classroom (Hussain & Ayub, 2012: 1738).

The results of the study showed that there is a positive correlation between student learning style and teaching which was statistically significant. It is important for teachers to understand the varied needs of the students. Students come from varied backgrounds and teachers should, therefore, adjust their teaching styles to cover all students in the class.

It is important to note at this point that the research conducted by Hussain and Ayub (2012:1738), and perhaps other similar studies that may have been conducted earlier, indicate clearly that teachers, as implementers of the curriculum ought to acknowledge the fact that there is a correlation between their PCPs and student learning styles. This would go a long way to help teachers adopt the right kind of teaching methodologies and PCPs for students who, by virtue of their learning styles, require specific teaching styles in order to attain success in the learning process and subsequently affect academic achievement in a positive way. Students also have a crucial role to play in all of this. This is especially so because students ought to learn to adapt to specific teaching styles of teachers. This would help them build confidence and be motivated to achieve success in their academic work.

Prasertcharoensuk, Somprach and Ngang (2015: 565) embarked on a research to investigate the influence of teacher competency factors and students' life skills on student learning achievement. The researchers postulated that education entails the construction of knowledge as well as competency and potential development, and that students are expected to be able to learn without limitation of time and place. They believe that teachers need to manage an effective teaching and learning process so that students know how to learn and utilize their knowledge appropriately in their daily lives. An individual's competency can be detected and assessed through his/her work and behaviour. This will be an indicator of success for an organisation rather than educational level or

intelligence. Therefore, human resource development should emphasise competency development.

Prasertcharoensuk et al. (2015:570) asserted in their research report that students possess high levels of life skills particularly in building relationships with others. This is a clear indication that students possess communicative ability for nursing and developing collaboration as well as working with others. It was realized that teacher competency factors were high especially in curriculum and learning management which consequently enhance students' learning achievement. The influence of teachers on students at all levels of education cannot be over-emphasized. Students pick up snippets of behavioural activities of teachers, apart from the mainstream teaching learning activities. A competent teacher, they noted, would surely have a positive impact to the extent that student's learning achievement would be enhanced. It is acknowledged that students already possess some life skills that help them to merely socialise. It is, therefore, the teacher whose display of competence on the task enables students to harness their life skills so they could achieve success in learning so as to eventually succeed in their academic work. Students' life skills are supposed to be sharpened when a strong relationship is gradually established between them and teachers. This is especially so because society expects them to be able to contribute their quota in its growth and development.

Costa, Cardoso, Lima, Ferreira and Abrantes (2015:874) investigated teachers' competencies, student-student interactions and learning performance and their effects on academic achievement of high school students. The study which was conducted as a quantitative research, involved a representative sample of 1986 students attending Secondary Education Schools located in the central region of Portugal. The results obtained through the structural model showed that perceived teacher competencies positively and significantly influence student-student interactions and learning performance. Similarly, student-student interactions positively and significantly influence the learning performance of students and students' academic

achievement. The established model provides insights for a better understanding of the importance of communication in the context of the classroom and of the students' learning involvement in the academic activities towards the promotion of school success.

3.8 SCHOOL MANAGERS' STRATEGIES FOR ACADEMIC ACHIEVEMENT

In a study by Nzoka and Orodho (2014:86), the strategies applied by school managers to improve academic performance of students in schools under the free day secondary school education in Embu North District, Embu County, Kenya were analysed. The study was guided by the Capital School Effectiveness and Improvement Theory based on various interrelated variables such as outcomes, leverage, intellectual capital and social capital. It was established from the study that school managers used various strategies to improve students' academic performance. The strategies included consistent monitoring of instructional processes and student assessment; subsidizing government funding through the free day secondary education using income generating activities; and coordinated guidance and counselling programmes. In spite of the efforts, the desired improved students' academic performance was not realised as a result of the lack of the requisite management skills by the school managers. Hence, it was recommended that school managers should undergo intensive leadership training on all aspects of school management for enhanced students' academic performance to be realised. School managers have been making one basic mistake because they usually think that the focus ought to be on teachers, if academic success is to be achieved. They, however, forget that management plays a significant role in the attainment of students' academic excellence.

It is pertinent to realise that lack of proper managerial training can be detrimental to the attainment of academic success. Some school managers clearly lack proper leadership and managerial skills

that are needed to enhance academic achievement. These managers engage in activities that mar the pursuit of academic success.

Bayanfar (2013:676) conducted a study to ascertain the effects of the hidden curriculum on academic achievement of senior high school students. The study was an attempt to investigate the possible role of the hidden curriculum in academic achievement, and to provide a plausible model to minimise the negative effects of the hidden curriculum. According to Bayanfar (2013:678), the effects of social and physical environment of the hidden curriculum in most schools on deep, meaningful and lasting learning of students were undesirable and negative but these effects are supposed to increase the academic achievement scores. Based on the findings of the study. The researcher proposed a model to reduce the negative effects of the hidden curriculum and enhance its positive effects on students' learning and their realistic academic achievement. The model has eight main components: theoretical basis, philosophy, fundamental variables, dimensions, objectives, principles and methods, execution stages and evaluation and feedback system. The theoretical basis component includes various theories of learning psychology and the hidden curriculum that was used in the qualitative analysis of the research findings. The philosophy component is about why the proposed model was created to increase experiences and positive learning while reducing the negative experiences and learning of the hidden curriculum. Factors extracted from the fundamental variables were analysed and used to measure the hidden curriculum and its accompanying effects. These factors, according to Bayanfar (2013:676), were interactions of teachers with students, teaching and evaluation methods, the content of the subject and the uniform, dress and make-up rule.

In order for the educational models to work efficiently, stakeholders of the education system must organise training programmes for teachers, exposing them to different teaching methods. Teachers should also be encouraged to read books on educational psychology, learning techniques, motivation, and

management practices in the classroom. These will minimize the negative impact of the hidden curriculum on the academic achievement of senior high school students. School authorities ought to organize and facilitate training programmes for teachers in order that they would be exposed to new teaching trends. Teachers ought to personalize their intellectual growth by making the effort to read books and materials that will help sharpen their skills so that they can be in a position to harness the potentials of students with regard to the hidden curriculum

The influence of school environment on academic performance of secondary school students in Malaysia was studied by Usaini, Abubakar and Bichi (2015:203). The main objective of the study was to analyse how school facilities, teachers and the environment significantly affect secondary school students' academic achievement in Malaysia. Usaini et al. (2015:203) postulated that the educational process of development occurs in physical, social, cultural and psychological environment. A proper and adequate environment is crucial for a fruitful learning of the student. The researchers opined that a favourable school environment provides the necessary stimulus for learning experience. Therefore, the general condition of schools, colleges and universities are a matter of great interest to all stakeholders, as it is held to play significant role in the development of the personality of students. Usaini et al. (2015:203) noted that students' achievement is more heavily influenced by teacher quality than by students' race, class, prior academic record or school a student attends. This effect is particularly strong among students from low-income families and African-American students. The benefits of being taught by good teachers are cumulative. The research indicated that the academic achievement gap widens each year between students with most effective teachers and those with less effective teachers. It suggests that the most significant gains in students' achievement will likely be realized when students receive instructions from good teachers over consecutive years.

A serene school environment with modern educational facilities will impact positively on students' academic achievement, while a poor school environment will negatively influence students' academic achievement. Teachers contribute to the academic achievement of students if they understand and appreciate the diverse domestic environment of their students. The involvement of parents in the education of their children also helps school authorities to better manage students and school environment. It can be deduced from this that the school environment contributes immensely to the attainment of academic success. If the school environment is conducive for studies and the educational facilities are modernized, teachers and students alike are well-motivated to properly engage in the teaching and learning process. This will obviously yield results as there will be positive energy emanating from the serene academic environment. The teachers' work transcends the classroom. The teachers ought to liaise with parents of the students so that they can get a better understanding of the students' attitudes, desires, needs and dispositions. This will help the teachers plan their lessons and vary their teaching methods in order to be effective.

According to Kimeu, Tanui and Ronoh (2015:70), instructional resources are important factors during the implementation of the curriculum. This is because they help the implementers to realize their goals and give guidance to the teaching-learning process, which leads to the realization of good student academic performance. Factors such as environment, parental involvement and nature of schools have been identified to influence students' academic performance (Kimeu, et al., 2015:72). An investigation based on the influence of instructional resources of students' academic performance in Makueni County revealed that students' academic performance depended on teachers' reference books and guides, students' and teachers' textbooks, charts, chalk boards and chalk, classrooms, and laboratory apparatus and chemicals as well as teaching and learning materials. Therefore, equipping the schools with the necessary teaching and learning materials and consideration of teacher-student's ratio improve the

academic performance of secondary school students. The need to provide adequate logistical support to teachers cannot be overemphasized. Instructional resources are needed in order for teachers, as implementers of the curriculum, to efficiently execute their lesson plans. Availability of teaching and learning materials is a huge motivation for the teacher. It is, therefore, incumbent on school authorities to make efforts to furnish the school with adequate instructional and learning materials to promote academic excellence. This could be achieved by sometimes minimizing the heavy reliance on government to provide these resources, and appealing to benevolent societies and philanthropic bodies and individuals for the needed help.

Koroye (2016:1) conducted a study to investigate the extent to which physical school environment influences students' academic performance in Secondary Schools in Bayelsa State. Four hypotheses were formulated to guide and direct the study. The hypotheses were meant to assess the influence of aesthetic beauty of the school, infrastructural facilities, school equipment and instructional materials and school location. Findings revealed that aesthetic beauty of the school and infrastructural facilities significantly influence students' academic performance; school equipment, instructional materials and school location significantly influence the academic performance of students. In order to engage students in meaningful activities, State governments should provide adequate school physical facilities in all secondary schools. Since state governments cannot do it all, other stakeholders and philanthropic bodies that are largely non-governmental organizations can be appealed to for help. If availability of physical facilities has been identified as a contributing factor in the attainment of academic success, then effort must be made by all stakeholders of education to ensure that schools are provided with adequate infrastructure and instructional resources in order to promote academic excellence.

A study was conducted by Samoei (2014) on instructional supervision in the Nandi North community, Kenya. The study sought to examine the influence of instructional supervisory roles of the principals

on the academic achievement of students in Nandi North District, Nandi County Kenya (Samoei, 2014). The findings established that principals' orient new teaching staff, supervise curriculum timetabling and monitor students' academic progress. They were rated very highly as roles frequently performed. Principals were found to refrain from visiting classrooms for lesson observation and rarely provided in-service training for teachers. The major challenges that faced principals included lack of finances, inadequate staffing, high turnover of teachers and inter-relationship issues. The study recommended that principals should set enough time for instructional supervision in schools. The study further suggested that Quality Assurance and Standard Officers (QASO) organize seminars on clinical conferences and collegial methods of supervision. They were also to encourage classroom visitation and giving of feedback to the teachers. Monitoring and supervision of teachers as they perform their duties is a very important undertaking. When teachers are aware that they will be monitored and supervised during the discharge of their duties, they tend to be more effective and efficient than when they know that no supervision or monitoring will occur. School heads and principals can seize the opportunity to identify some challenges teachers and students alike are faced with, and find lasting solutions to those challenges.

3.9 CONCLUSION

In this review, an attempt has been made to highlight a number of empirical studies that significantly explored the subject of pedagogy, communication, pedagogical communicative practice and student achievements. The chapter looked at pedagogical communicative practices that teachers engage in, while discharging their duties as implementers of the curriculum. Factors that determine how teachers select the appropriate pedagogical methods for instruction were also reviewed. Besides, the role teachers and students play in the teaching and learning process in academic achievement was considered. The influence of the school curriculum on students' academic achievement was also discussed. Although these studies were situated in different

contexts, and varied research tools were employed, the findings demonstrated reasonable relationship between pedagogical communicative tools and students' achievements.

It is clear from the review of the relevant literature that although academic achievement on teachers' classroom teaching is a well-researched area, the concept has not been given much credence with regard to pedagogical communicative practices that teachers exhibit in the senior high schools, particularly within the Ghanaian context and specifically in Financial Accounting.

Consequently, the current study seeks to fill this gap by investigating the influence of Accounting teachers' pedagogical communicative practices on students' academic achievement in Accounting.

CHAPTER FOUR
DESIGN OF THE STUDY

4.1 INTRODUCTION

A thorough review of relevant literature reporting on empirical research and also documenting what scholarship has established in relation to the current study was presented in the previous chapter. The present chapter presents the techniques, procedures and processes that were employed to examine the effects of Accounting teachers' pedagogical communicative practices on students' academic achievement. The chapter describes the research design, paradigm and approach, population sampling, method of data collection, method of data analysis, ethical considerations, among other procedures. It is important for the researcher to understand, be familiar with and employ the most appropriate research procedures and techniques in order to guarantee validity, authenticity, accuracy and originality of research. This is especially so because different research methods have different purposes and different levels of validity.

4.2 RESEARCH PHILOSOPHY

Philosophical paradigms lay the bedrock for the conduct of social science research. The most significant philosophical paradigms underpinning empirical social research encapsulate interpretivism, pragmatism and positivism (Scotland, 2012:9). It is the conceptual lens through which the researcher examines the methodological aspects of their research project to determine the research methods that would be used and how the data would be analysed (Kivunja & Kuyini, 2017:26). These philosophical standpoints in social research influence a researcher's ontology, epistemology, methodology and methods in a research endeavour. They are the building blocks of social science research driving the entire research process.

Grant and Osanloo (2014:16) posit that one needs to know how to define and approach the research problem and provide a rationale for how and why the study is being conducted in order for the reader to

get a sense of one's perspective on the problem. The core ontological proposition of the experimentalists is that reality is a concrete structure that lends itself to measurement in an objective manner.

The ontological position of positivism is one of realism. Realism is the view that objects have an existence independent of the knower (Scotland, 2012:10). The positivist thought contains an objective ontology which is the philosophical study of the nature of existence of being or becoming, as well as the basic categories of things that exist and their relations (Kivunja & Kuyini, 2017:27). That is, discoverable realities exist independently of the person conducting the research. The authors further stressed that positivists go forth into the world impartially, discovering absolute knowledge about the reality of an object. This means that what the researcher is looking for is not something the researcher can think of and give an answer to but rather has to go to the field before he/she can come out with a result. It is concerned with the assumptions made in order to believe that something makes sense or is real, or it is the very nature or essence of the social phenomenon being investigated. In this regard, understanding of phenomena in reality must be measured and supported by evidence (Hammersley, 2013:22).

Epistemology is used to describe how one comes to know something, how the truth or reality is known, what counts as knowledge within the world (Kivunja & Kuyini, 2017:27). It is concerned with the bases of knowledge. That is, its nature, forms, how it can be acquired and how it can be communicated to other people. According to Scotland (2012:9), epistemological assumptions are concerned with how knowledge can be created, acquired and communicated; in other words, what it means to know. This suggests that knowledge is only reachable through observation of phenomena. In epistemology, questions like "what is the nature of the relationship between the would-be knower?" and "what can be known?" can be asked which form the basis for investigating truth. The relevance of epistemology in the current study is to establish the faith put in the data and to direct

how to go about uncovering knowledge in the schools to be investigated.

According to Scotland (2012:10), phenomena have an independent existence which can be discovered via research. Positivistic statements are descriptive and factual. Positivist methodology is directed at explaining relationships. Positivists attempt to identify causes which influence outcomes. Their aim is to formulate laws, thus yielding a basis for prediction and generalisation (Scotland, 2012:10). In essence, positivists collect data using observation, questionnaire and interview schedule. Some popular examples of positivist design, according to Bhattacherjee (2012:38), include laboratory experiments, field experiments, field surveys, secondary data analysis, and case study.

The positivism paradigm has a number of merits. First, with the methodologies and methods of collecting and analysing data based on evidence and statistics, the result of the same phenomena or event may be allowed to “replicate for different groups or subgroups of population in social contexts” (Bosman, 2020:2). As a result, the researchers can save time and investments for using the findings of a specific study for future quantitative predictions. Second, when applied in the context of social science, the positivist paradigm assumes the researcher objectively obtains data, while remaining external to the research process and independent of the subject of research, similar to the way a physical scientist would investigate physics or chemistry (Ragab & Arisha, 2018:2). By employing key methodologies such as experimental research or survey research and, then, applying appropriate methods of sampling, instrumentation and statistical treatments of data, the quantitative findings will help to provide an objective answer for any research questions (Cohen, Manion & Morrison, 2011:179). The first concern of using this paradigm in social research projects is the fact that it could be impossible to measure phenomena related to intention, attitudes, and thoughts as these concepts profoundly may not explicitly be observable (Hammersley, 2013:23). It, therefore, causes some constraints in further exploring

abstract conceptualisation commonly developed around human relationships in educational contexts.

The interpretivist paradigm has an ontological locus situated in relativism where reality is individually constructed, leading to multiple realities (Scotland, 2012:11). This approach makes an effort to 'get into the head of the subjects being studied,' and to understand and interpret what the subject is thinking or the meaning he/she is making of the context (Kivunja & Kuyini, 2017:33). In this paradigm, theory does not precede research but follows it so that it is grounded on the data generated by the research act. As Scotland (2012:12) posits, reality is constructed through the interaction between language and aspects of an independent world. That is, intentionality refers to the interaction between consciousness and phenomena. The interpretive paradigm does not question ideologies, but rather accepts them.

Interpretivists apply the qualitative research approach when conducting research (Scotland, 2012:12). For methods, interpretivists normally employ interviews, focus group discussions and observations (Bhattacherjee, 2012:106). The critique of this paradigm is that knowledge produced by the interpretive paradigm has limited transferability as it is usually fragmented and not unified into a coherent body. Generalisations which are deemed useful to policy makers are often absent because its research usually produces highly contextualized qualitative data and interpretations of this data involve subjective individual constructions (Scotland, 2012:12).

In the pragmatist paradigm, philosophers argued that it is not possible to access the 'truth' about the real world solely by a single scientific method but rather there must be a worldwide view which would provide methods of research that are seen to be most appropriate for studying the phenomenon at hand (Kivunja & Kuyini, 2017:35). Pragmatism is concerned with action and change and the interplay between knowledge and action (Goldkuhl, 2012:2). This makes it appropriate as a basis for research approaches intervening into the world and not merely observing the world. The paradigm places primary importance on the research questions, communication

and shared meaning making (Shannon-Baker, 2016:331). It is based on the belief that theories can be both contextual and generalizable by analysing them for 'transferability' to another situation (Shannon-Baker, 2015:322). Pragmatists are similarly able to maintain both subjectivity in their own reflections on research and objectivity in data collection and analysis.

Pragmatism offers several ways to bridge dichotomies that exist in mixed methods approaches to social science. Pragmatists argue that knowledge can only provide us with information about our actions and their results, not of the 'once-and-for-all truths' (Shannon-Baker, 2016:331). Instead, they break down the hierarchies between positivist and constructivist ways of knowing in order to look at what is meaningful from both. Not only does pragmatism replace arguments about the nature of reality as the essential criterion for differentiating approaches to research, it also recognises the value of those different approaches as research communities that guide choices about how to conduct enquiries (Morgan, 2014:1049). As Hall (2013:19) puts it, pragmatism offers an alternative epistemological paradigm. The larger point is that pragmatism, as a broad paradigm for social research, can account for the accomplishments of the previous paradigm without the need for metaphysical assumptions (Morgan 2014:1051).

Morgan (2014:1051) further posits that pragmatism shifts the study of social research to questions such as:

i. How do researchers make choices about the way they do research?
ii. Why do they make the choices they do?
iii. What is the impact of making one set of choices rather than another?

The questions above serve to reorient researchers to new set of issues and goals.

This current study was approached from the perspective of a pragmatist philosophical paradigm. The pragmatist philosophy provided the study with the application of methods that are practical in dealing with Accounting teachers pedagogical communicative practices at a

particular point in time. Ragab and Arisha (2018:2) argue that the pragmatic paradigm is based on using 'what works.' With pragmatism, it is possible to adopt more than one philosophy within the same research project to achieve research objectives. Its appropriateness in this study is that the problem under investigation necessitated the gathering of both quantitative and qualitative data. Ragab and Arisha (2018:2) further describe pragmatism as a study in different ways which one deems appropriate, and use the results in ways that can bring about positive consequences within one's value system. They note that pragmatism is becoming a widespread research philosophy because it facilitates the use of mixed methods approaches and offers an alternative to what they refer to as 'paradigm wars.' This communicates that all means should be employed in understanding effects of teachers' pedagogical communication practices on students' academic performance. The philosophy argues that quantitative methods alone or qualitative methods alone are not the best in addressing the identified research problem. This means that the pragmatist philosophy employs the mixed research methods to a single study. Hence, the mixed methods approach makes knowledge claims on pragmatic grounds; it is consequence-oriented, problem-centred and pluralistic.

A mixed methods study involves a concurrent or sequential collection and analysis of both quantitative and qualitative data in a single study. It also involves the integration of data at one or more stages in the process of research (Gunasekara, 2018:362). Mixed methods research focuses on collecting, analysing and mixing both quantitative and qualitative data in a single study or series of studies (Almalki, 2016:291). Using multiple philosophical assumptions would allow the researcher to do methodological triangulation that will help offset the weaknesses that are inherent in either the quantitative or qualitative technique (Ragab & Arisha, 2018:9). Almalki (2016:291) argues that the central premise of mixed research methods in the use of quantitative and qualitative approaches in combination, provides a better understanding of research problems than either approach alone.

This means that for a comprehensive understanding of the effects of Accounting teachers' pedagogical communicative practices on students' academic achievement, the current study ought to gather both quantitative and qualitative data.

Creswell (2014:48) opines that in conducting a mixed methods research, the researcher bases the inquiry on the assumption that collecting diverse types of data provides a more complete understanding of a research problem than either quantitative or qualitative data alone. The researcher further states that the study begins with a broad survey from a bigger representative sample of respondents in order to generalise results to a population, with a second component focusing on qualitative interviews to obtain detailed views from a much smaller sample of participants to help explain the initial quantitative survey.

All the research paradigms have both advantages and disadvantages. It is, however, admitted that each of them has its own unique role in providing researchers with a holistic framework and multiple view to address key social issues, specifically in the educational context (Pham, 2018:5). It is strongly believed that an interrelated application of these paradigms in this current study is necessary to guarantee the best quality in ensuring validity, reliability, relevance and authenticity.

4.3 STUDY AREA

The research was carried out in the Ahafo, Bono and Bono East Regions of Ghana which until 2018 were together as one region known as the Brong Ahafo region. The regions are located at the central portion of the country and are largely made up of Akan-speaking communities, with minor non-Akan groups found mainly at its northern fringes. The dominant occupations of the people in the regions are farming and trading, the former being subsistent for many families. The regions have a very high non-literate adult population. By their position in the geographical map of Ghana, the three regions did not benefit from the early educational endeavours in the country by the Western

European merchants and missionaries. Indeed, Adu-Gyamfi, Donkoh and Addo (2016:161) do not mention any community or township in the regions in their comprehensive historical accounts of the development of education in Ghana. This confirms the assertion that the regions did not benefit from the early educational endeavours in the country.

The regions have suffered educational neglect over the years and this seems to have influenced educational achievement in public schools in the region. However, the realisation of the importance of education by many parents as elsewhere (LaRocque, Kleiman, & Darling , 2011:116) has motivated them to patronise private provision of basic schooling where they believe their children would attain better outcomes. Thus, especially since the 1990s, there has been the opening of a good number of private schools that are providing basic education alongside the public schools in Ghana (Alhassan, 2016:2), and the three regions are no exception. The results of the national Basic Education Certificate Examination (BECE), of these private schools have often been better than those of the public schools, in spite of the fact that most of the teachers in these private schools are untrained (non-professionals) as compared with those of the public schools (Alhassan, 2016:70). A similar occurrence has been identified at the senior high schools, where private schools, most of which are mission schools, tend to outperform public schools. It must, however, be noted that almost all the private mission schools have now been taken over by the government. Teachers at all the senior high schools in Ghana are expected to have at least completed their first degrees from universities in Ghana or elsewhere. These teachers are expected to have been trained in a way that would render them competent enough to teach anywhere in Ghana.

Teachers who teach at the various senior high schools in the Ahafo, Bono and Bono East Regions are no different from teachers who teach elsewhere in Ghana, and are as fully-equipped to implement the curriculum as other teachers would do in other areas in Ghana. There are a good number of second cycle institutions in the three regions, making it a fertile ground for educational research, especially

as it pertains to secondary education. These second cycle schools include well-endowed schools as well as schools that are less-endowed. Moreover, these schools are evenly distributed in a way that would consolidate the validity, authenticity and originality of the study.

4.4 RESEARCH DESIGN

The fact that different research methods have different strengths cannot be overemphasised. The onus is on researchers to select the most appropriate methodologies for their studies. This current study adopted the concurrent nested mixed methods design, anchored as an embedded design through concurrent nested strategy. This design allows a researcher to use one dataset to play an auxiliary role to the primary data type (Creswell, Plano Clark, et al., 2003: 67). This means that in a pure quantitative research, qualitative data can be gathered to address some research issues and vice versa. The basis for using the embedded design is the assumption that a single data type is not sufficient to address all the research questions (Creswell et al., 2003). Hence, each data type is needed to address different research questions in the study. The current study was predominantly a quantitative study to describe the pedagogical communicative practices of Accounting teachers and how it influenced senior high school students' academic achievement. In order to understand why they employed various pedagogical communicative practices, qualitative data was gathered through the interview process to explain it. Also, qualitative data was gathered from the head teachers on measures they employed to ensure that Accounting teachers adopted right practices in their teaching. It is apparent that the study is mainly quantitative which needed qualitative data to address two out of the five research questions and two hypotheses.

Creswell (2011) indicated that in embedded design, one-phase approach or two-phase approach can be adopted in gathering data. This means data can be gathered concurrently (in a one-phase process) or sequentially (in a two-phase process). The study employed the concurrent nested mixed methods approach to gather both the

quantitative and qualitative data for the study in a one-phase process. This was because both datasets addressed different research questions and hence a sequential data collection was not necessary as that approach (sequential approach) rather provides a follow-up on the quantitative results.

The embedded design employed to execute the study afforded the study some important benefits in undertaking the research. It afforded the management of logistics in that it was relevant to give more prominence to the quantitative data and less priority to the qualitative data. It was also easy to follow the procedures as directed by the design in gathering the requisite data for the study. The design was also appropriate for the study since the problem under investigation lent itself mainly to the quantitative approach. The use of mixed methods research has been indispensable due to the several strengths it has over the single quantitative or the qualitative method. One unique strength is that mixed methods research points to words and narratives which can be used to add meaning to numbers whilst numbers can add precision to words and narratives (Cronholm & Hjalmarsson, 2011:88). It can also handle a wider range of research questions because the researcher is not limited to one research design. However, the design through the concurrent approach created difficulty in integrating both the quantitative and qualitative data types. In any case, the purpose of the study and the focus of the design were not meant to converge both data types since each data type addressed different research questions in the study. Creswell (2011) noted that the two data types can be kept separate in the report section of the study.

The use of mixed methods research is indispensable due to the several strengths it has over the single quantitative or the qualitative method. One unique strength is that mixed methods research points to words and narratives which can be used to add meaning to numbers whilst numbers can add precision to words and narratives (Cronholm & Hjalmarsson, 2011:88). It can also handle a wider range of research

questions because the researcher is not limited to one research design.

According to Schoonenboom and Johnson (2017:114), two research components are referred to as dependent if the implementation of the second component is largely dependent on the results of data analysis in the first component. This study sought to ascertain whether Accounting teachers' pedagogical communicative practices have any influence on students' academic achievement. It is important to note that teachers' pedagogical communicative practices and students' academic achievement were employed as the independent and dependent variables respectively (Schoonenboom & Johnson, 2017).

4.5 POPULATION

The entire set of cases from which a research sample is drawn is called the population (Taherdoost, 2017:18). This is to stress that population is the whole group about which some information is required to be discovered. The population of the current study comprised heads of schools, teachers and students of senior high schools (SHS) that offer Accounting in the Ahafo, Bono and Bono East Regions of Ghana. There are 72 public senior high schools which represent the target population within the 27 districts in these regions. The population therefore included all heads of schools, Accounting teachers and Accounting students in the 72 public senior high schools. That means that all private senior high schools as well as public senior high schools that do not run Accounting programme were screened out. The total number of Accounting teachers within the population was 58 and that of the students was 2,338 in the senior high schools. The head teachers were 72 in number. Table 1 presents the population distribution of the respondents.

Table 4.1: Population Distribution of Respondents

Respondents	Form 2		Form 3		Total
	Male	Female	Male	Female	
Students	744	503	692	399	2338
Teachers	-	-			58
Heads	-	-			72

Source: Educational Management information System (EMIS) Unit of the GES, Brong Ahafo Region, 2018

4.6 SAMPLE AND SAMPLING PROCEDURES

A sample is a subset of the individuals in a population (Bret & Bret, 2011:7). There are 27 districts in the Ahafo, Bono and Bono East Regions of Ghana, with the districts dispersed among the three regions as follows: Ahafo Region six, Bono Region nine and Bono East Region 12. In order to ensure fair representation, 50% of the districts within each region were sampled. According to Osula (2013), 50% of sampling from a population is ideal for generalization to the entire population. A total of 14 districts were selected through the proportionate random sampling technique comprising three districts from the Ahafo Region, five from the Bono Region and six from the Bono East Region. The balloting method was used to obtain the individual districts in each region.

Within the 14 districts, there were 34 senior high schools which were offering the Accounting subject. In the 34 schools, there were 2,338 total number of students offering Accounting. The performance statistics of students in WASSCE in the three regions from 2015 to 2018 indicate that some schools consistently struggled with their students' performance in the WASSCE. Using the sample determination table for categorical data by Nodoushan and Montazeran (2012), a sample size of 425 was selected. According to the authors, a population of 2000 to 4000 should select a sample of 323 and 351 respectively at an alpha level of 0.05. But for the purpose of providing for non-response rate, the minimum sample was increased to 425

(using 16% estimated non-response rate). In addition, the external validity of the study would be enhanced with such an increase. By external validity, the findings obtained through the sample can adequately be generalized to the study population. Altogether, 54 Accounting teachers in the 27 districts were involved in the study. Two head teachers were also involved in the study. The involvement of students in the study was restricted to forms two and three only. This was due to the nature of the study which required that the student participants had some level of experience before they could meaningfully participate in the study. It was assumed that the students in forms two and three would have gained the minimum required experience of at least one year to enable them participate meaningfully in the exercise. Table 2 presents the sample distribution of the respondents.

Table 4.2: Sample Distribution of Respondents

Respondents	Form 2		Form 3		Total
	Male	Female	Male	Female	
Students	128	77	137	83	425
Teachers	-	-	-	-	54
Heads	-	-	-	-	2

Source: Educational Management information System (EMIS) Unit of the GES, Brong Ahafo Region, 2018

The study employed multistage procedure to select districts, schools and the participants. The districts were selected using the simple random sampling technique. The public schools that offer Accounting were purposively selected to be involved in the study due to the fact that the researcher wanted to concentrate on the Accounting subject. The census method was then used to select all the 34 schools for participation. In selecting the student respondents, the proportionate random sampling (systematic) technique was used to ensure the representativeness of each selected sub-sample in the overall

population. This was done by expressing the main population of Accounting students in each form in the school over the total population of Accounting students, multiplied by the required sample size for the study. In order to select the individual respondents, the systematic sampling technique was used. This was done by dividing the population in Accounting students in each form by the required sample in the form to obtain the sampling interval (K). By application of the sampling interval, for example, a K of 3 means that the first respondent in the sampling frame was first selected, followed by the next third respondent, followed by the second next third in that manner till the required sample was obtained. The enumeration method was used to involve all the Accounting teachers in the selected schools since they were usually few (an average of 2) in each school. The stratified sampling technique was used to group the various schools into high performing and low performing school categories in order to select one head from each category for participation in the qualitative data gathering. Assessment of the schools offering Accounting was based on their position of the Ghana Education Service (GES) ranking in the latest West African Senior School Certificate Examination (WASSCE). The simple random sampling technique, specifically, the balloting method, was used to select one school from each category. The school selected had their heads automatically selected for the qualitative inquiry of the study.

4.7 DATA COLLECTION INSTRUMENTS

Both quantitative and qualitative techniques were employed to collect data. According to Munir et al., (2020), essentially, the researcher must ensure that the instrument chosen is valid and reliable. Thus, the validity and reliability of the study depends to a large extent on the appropriateness of the instruments employed. The instruments for gathering the required data for the research were the questionnaires, Accounting achievement test, interview guides and observation guides (Munir et al., 2020) .

4.7.1 Questionnaire

The questionnaire served as the main instrument in gathering quantitative data from the Accounting teachers and students. Abawi (2013:10) posits that questionnaires allow researchers to collect data in a large sample of the study population especially when resources are limited. The author opines that with the use of the questionnaire, the privacy of the participants is protected. However, the author also stated that validity of data and information depends on the honesty of the respondents. This is because respondents could give spurious responses since they provide the responses independently of themselves regardless of their level of understanding, biases and psychological readiness.

The questionnaire, which was an adaptation from Lumadi and Acquah (2014), was mainly closed-ended with a five-point rating scale of responses provided for the respondents. The questionnaire for the teachers was in three sections. The first section focused on the demographic variables of the respondents. It gathered data on the gender, years of teaching, highest academic qualification and highest professional qualification. The second section gathered data on the pedagogical communicative practices of the teacher. This section had 34 items developed on a five-point Likert scale: strongly disagree (1); disagree (2), uncertain (3), agree (4), and strongly agree (5). The third section focused on the role of the teacher in the pedagogical communicative practices. The section had eight items on the same five-point Likert scale.

The questionnaire for the students had two sections. The first section solicited information on their demographic characteristics. It was made up of the gender and class of the students. The second section gathered data on the role of the students in the pedagogical communicative practices. It also had eight items developed on a five-point Likert scale just as that of the teachers.

The items used for eliciting responses in both the teachers' and students' questionnaires were closed-ended. The closed-ended items elicited specific information, to ensure uniformity of responses from the

respondents and to make it relatively easy to quantify them. The respondents were restricted to a finite set of responses and, therefore, the responses were more manageable and easier to code. The respondents found it easy and were, therefore, quick to respond to the items on the questionnaire. However, some of the closed-ended questions did not allow or permit the respondents to qualify the chosen response or express a more complex or subtle meaning.

4.7.2 Accounting Achievement Test

The study ascertained the influence of Accounting teachers' pedagogical practices on students' academic performance in Accounting. Hence, it was relevant to gather data on students' test scores in Accounting. An Accounting achievement test was, therefore, conducted. The test was made up of 20 multiple choice questions with response options lettered from 'A' to 'D'. Question items covered topics such as nature, scope and functions of Accounting, books of prime entry, Accounting equation, control accounts, effects of transaction and bank reconciliation statement. The reason for the choice of these topics was that most of the topics must have been treated in the first year and the students would have built upon them. This meant that they now had enough experience of at least one year to be able to do the exercise. The students were asked to circle the appropriate answer to each question from the response options. The items covered knowledge (n = 27), comprehension (n = 6) and application (n = 7) domains of Blooms cognitive taxonomy. Thirty minutes were allowed for the students to take the test.

4.7.3 Interview Guide

The interview guide was used to gather responses from the teachers and head teachers. The teachers' interview guide was used to elicit responses on teachers' pedagogical communicative practices in order to have in-depth understanding into their pedagogical communicative practices. The interview guide was made up of unstructured questions with nine items.

The interview guide for the head teachers was also used to elicit responses on how the heads supervise the pedagogical practices of the teachers. According to Abawi (2013:14), the use of interview in research can be tiresome for large numbers of participants. There is a high risk of bias due to fatigue and the possibility of becoming too involved with interviewees. Nevertheless, the author stated that an interview helps researchers to collect complete information with greater understanding. Also, it is more personal, as compared to questionnaires, which allows researchers to have higher response rates. Abawi (2013:14) further suggests that interview allows researchers to have more control over the order and flow of questions. The author concludes that unlike a questionnaire study or survey study, interview allows researchers to introduce necessary changes in the interview schedule based on initial results.

4.7.4 Observation Guide

The observation guide was used to observe teachers in the pedagogical communicative practices they used, while teaching. The observation guide for teachers had four sections. The first section elicited information on the gender of teachers. The second section gathered data on pedagogical communicative practices of Accounting teachers. The third section also gathered data on the influence of teachers' pedagogical communicative practices. The fourth section gathered data on the role of the teachers in the pedagogical communicative practices. The responses for the items were developed on a five-point Likert scale. The response options were never (1); seldom (2); sometimes (3); frequently (4); and always (5).

4.8 DATA COLLECTION PROCEDURES

An introductory letter received from the University of South Africa (UNISA) was sent to the Ghana Education Service (GES) Regional Director of the then Brong Ahafo Region. (As noted earlier, until 2018 the Ahafo, Bono, and Bono East Regions constituted one administrative region known as the Brong Ahafo Region. The data for

the study were gathered from that Region shortly before the re-demarcation was done.) The letter sought permission to visit some senior high schools in the region to collect data for the research. A request was made for the Director to write a letter of introduction addressed to heads of senior high schools indicating his permission for the researcher to visit the districts and schools in the region to collect data. Copies of the Director's letter of introduction were attached to copies of the instruments given to heads of the selected schools. Due to the unreliable postage system in parts of the region coupled with possible misinterpretation of mailed information, each of the selected schools was personally visited by the researcher and three research assistants based in the region to administer the instruments. Information about all the public schools that offered Accounting were then collected as required. Directions to the schools were also sought to allow relative ease of reaching the schools.

Two days were expended in each school to gather the required data. On entering each selected school on the first day, the Head was presented with the Regional Director's letter of introduction. The Head then was informed about the intention to involve them in the study after which copies of the informed letter of consent, signature form and the questionnaire were handed to them. The Head was made to know about the requirement to involve some students and teachers in the study. Thereafter, the headmaster/mistress introduced the Head of the Business Department to the researcher and the assistants. The head of department led the researcher and the assistants to the various business classrooms. After verifying the Accounting students and teachers present in the school, the selection process was carried out. The students and the teachers selected to participate in the study were grouped and briefed on the content of the questionnaire. A maximum time of 30 minutes was given to them to go through and complete the questionnaires. Those who had not completed the questionnaire were provided with up to additional 10 minutes which enabled them to complete the questionnaire.

After completing the questionnaire administration, the researchers embarked on the interviewing of the Headmasters/ mistresses of the best performing and worst performing schools as deduced from their WASSCE results. Completion of the Accounting achievement test by students was carried out to finalise the data gathering process. The approach ensured a 100% return rate of the questionnaires since the researcher's presence at the sites to conduct the interviewing of the heads and teachers gave the respondents enough time to complete and return the questionnaire to the researcher before departure.

The second day was used in conducting the observation of the Accounting teachers during selected instructional sessions. Using the observation guide, the pedagogical communicative practices of Accounting teachers, including their instructional methods and classroom interactions with students were observed.

4.9 DATA ANALYSIS

Data analysis, according to Best and Khan (2006:354), is the application of deductive and inductive logic to research data. This means the process of cleaning, examining, converting, and modelling data to discover useful information for decision making. The purpose of data analysis is to extract relevant information from data to reach a conclusion.

All the data collected using the questionnaire were assembled and edited to ensure that only fully completed questionnaires were used. The responses to the questionnaire items were organised and entered into the computer for analysis using Stata/SE 13.0 and SPSS version 22.

The Accounting achievement test was marked and the results correlated to the West African Senior School Certificate Examination (WASSCE) mode of grading. The WASSCE grading system is defined as 75% - 100% (A1), 70% - 74% (B2), 65% - 69% (B3), 60% - 64% (C4), 55% - 59% (C5), 50% - 54% (C6), 45% - 49% (D7), 40% - 44% (E8) and 0% - 39% (F9). The responses to each of the items were

tallied to find the frequencies. Percentages were calculated to determine the rates among various categories.

Descriptive statistics were used to analyse the data for research questions one and two. Specifically, the mean and standard deviation were used to examine the pedagogical communicative practices that Accounting teachers engage in as well as the pedagogical methods they select to execute instruction. The use of the mean was appropriate since it helped in computing a composite score which helped to determine the specific pedagogical communicative practices that Accounting teachers employed and the methods they selected for instruction. The standard deviation gauged the level of the respondents' agreement or disagreement on items presented to survey their Accounting teaching practices.

Similarly, data gathered on research question three which examined the roles Accounting teachers played in the pedagogical communicative practices was analysed through mean and standard deviation. Just as in research questions one and two, the mean provided the opportunity to compositely determine the roles Accounting teachers perform in their pedagogical communicative process.

Inferential statistics (regression) were used to examine research question four and hypotheses one and three. Research question four focused on Accounting students' perceptions of the influence of their teachers' pedagogical communicative practices on their learning experiences. Teachers' pedagogical communicative practice was the predictor variable and students' learning experience the criterion variable. Hence, simple linear regression was used to test the hypothesis since only one predictor variable was considered in the regression model.

Hypothesis one which examined whether there is a statistically significant influence of Accounting teachers' demographic characteristics on their pedagogical communicative practices was analysed through multiple linear regression. This was because the regression model was made up of three categorical predictors (gender, years of teaching, and professional communication). However, to make

a meaningful interpretation of the results, STATA software was used which allowed the use of the i-command in the analysis to hold the first subscale of the categorical variable as a reference point for interpretation. For example, in the case of the gender variable, the male teachers were coded as 1 and the female teachers were coded as 2, and by the i-command, the male category was held as a reference point to interpret the effect of employing additional female teacher to the male category on the pedagogical communicative practices of the Accounting teachers.

Similarly, Hypothesis two which examined the influence of Accounting teachers' pedagogical communicative practices on students' academic performance was analysed using simple linear regression. The criterion variable was students' academic performance and the predictor variable was Accounting teachers' pedagogical communicative practices. Hence, Accounting teachers' pedagogical communicative practices being the only predictor variable in the regression, requires the use of simple linear regression. Again, the Pearson correlation coefficient was used to determine the extent to which teachers' pedagogical communicative practices influenced students' academic performance.

The qualitative data gathered through the interview and observation process were analysed separately. The recorded responses of the interviews were transcribed. The edited data were assembled according to the themes identified from the instrument and analysed based on the frequencies of occurrence of particular issues identified. The observation data were assembled according to the emerging trends in the various areas as specified by the teacher and student questionnaires. The recorded responses of the interviews were transcribed and edited after the interview process. The edited data were then assembled according to the areas identified from the instrument and analysis based on the frequencies of occurrence of particular issues identified.

Table 4.3: Synopsis of Data Analysis

No.	Research Question	Type of Data	Analytical Tools
1.	What are the pedagogical communicative practices teachers engage in while discharging their duties as implementers of the Senior high school Accounting curriculum?	Quantitative data	Mean and Standard Deviation
2.	What is involved in the selection of the appropriate pedagogical methods of instruction?	Qualitative data	Thematic analysis
3.	What is the role of teachers and students in the pedagogical communicative practices?	Quantitative data	Mean and Standard Deviation
4.	What are students' perceptions of the effects of teachers' pedagogical communicative practices on their learning experiences?	Quantitative data	Mean and Standard Deviation
5.	What measures do Heads of schools put in place to ensure the right practices of their teachers are done?	Qualitative data	Thematic analysis
	Hypothesis		
1.	There is no statistically significant influence on teachers' demographic characteristics on their pedagogical communicative practices.	Quantitative data	Multiple linear regression
2.	There is no statistically significant influence of teachers' pedagogical communicative practices on students' academic performance.	Quantitative data	Simple linear regression

4.10 VALIDITY, RELIABILITY AND TRUSTWORTHINESS

When researchers measure behaviours, they are concerned with whether they are measuring what they intended to measure (Drost, 2011:114); that is, the degree to which the results are truthful. Since different research methods have different levels of validity, it is

incumbent upon the researcher to select the most appropriate research techniques and procedures so as to ensure a higher measure of validity. The findings of a study usually provide compelling evidence if the study has a high measure of validity. **Validity** is concerned with the meaningfulness of the research components.

On the other hand, **reliability** is the extent to which measurements are repeatable – when different persons perform the measurements, on different occasions, under different conditions, with supposedly alternative instruments which measure the same thing. In other words, the concept of reliability is the consistency of measurement or stability of measurement over a variety of conditions in which basically the same results should be obtained (Drost, 2011:106). Issues of validity and reliability are essential requirements for both quantitative and qualitative research.

Trustworthiness

The quality criteria for qualitative research is ensured by providing evidence of 'trustworthiness,' a term coined by Lincoln and Guba (1985). The scholars recommended "naturalist's equivalents" of credibility, dependability, transferability and confirmability respectively.

Credibility. In qualitative studies, the researcher needs to communicate findings which are true and believable and represent the views provided by the study's participants. In this study, three techniques were employed to ensure the credibility of the findings. First, a long-term relationship was established between the researcher and the participants. This was to ensure that the participants see the researcher as one of them in order to provide her with valid information during the interviews. Secondly, a lot of probing questions were used to cross-check earlier information participants had provided. This was to check consistency in their responses. Lastly, the teachers were observed in their classrooms as they taught. This assisted in checking whether they normally employed appropriate pedagogical communication practices during their normal instructional delivery.

Dependability. Dependability "determines whether the findings of an inquiry would be consistently repeated if the inquiry was

replicated with the same (or similar) subjects in the same (or similar) context" (Guba, 1981:80). Guba indicated that it is very important for qualitative researchers to provide a detailed account of the methodology and the methods employed for a study. In this study, the qualitative data that were gathered played a supplementary role in addressing two of the research questions. A clear description has been provided in terms of how the participants were selected, as well as how the interview guide and the procedures for the collection of the qualitative data were developed.

Transferability. Transferability refers to the degree to which the phenomenon or findings described in a study are appropriate or useful to practice, theory and future studies (Lincoln & Guba, 1985). The findings obtained through qualitative studies are normally not meant for generalisations. However, when the context in which the study is conducted is clearly described, it allows others who find themselves in similar settings apply the findings to their unique situations. Therefore, detailed description of the study's participants, their selection and the context of the study were provided.

Confirmability. Confirmability refers to the degree to which the finding of an inquiry is a function solely of the participants and conditions of the inquiry and not of the biases, motivations, interests, perspectives, etc. of the inquirer (Guba, 1981: 80). Three techniques were employed to meet this quality criteria. First, colleague researchers were made to crosscheck the appropriateness of the transcribed data. Secondly, the generated transcripts were matched with the field notes generated during the interview to fill in missing information that were not clear from the audio recording. Lastly, member checking was employed where the generated transcripts were sent to the participants to confirm whether they were a true reflection of what they said during the interview process.

Validity in qualitative perspective can be addressed when there is honesty and objectivity on the part of the researcher. In order to ensure objectivity in the qualitative data and to avoid any biases, the

interviewees were allowed to freely provide their responses to the interview questions without any interferences.

The validity of both the teachers and students' questionnaires, interview and observation guides were determined and improved through the use of expert judgement from colleagues and the supervisor. In this regard, after developing the questionnaire and guide for the teachers and students, the researcher presented copies of the instruments to the researcher's supervisor and colleague researchers for them to peruse and make the necessary suggestions for corrections and improvement. Face and content validity of the instruments were established by ensuring a logical link between the items in the instruments and the objectives of the study. This was done to ensure that the items in the instruments adequately and comprehensively covered all the objectives of the study.

Experts and other experienced researchers examined the content of the instruments to remove ambiguities, mechanical problems and irrelevant items from them. The corrections and suggestions for improvements from the experts were used to make modification in some items in the questionnaire, interview and observation guides. In a nutshell, the intent of validating the instrument was to discover whether the research questions were valid for the desired outcome, the choice of methodology was appropriate for answering the research questions, the design was valid for the methodology, the sampling and data analysis were appropriate, and finally whether the results and conclusions were valid for the sample and context.

A **pilot-testing** of the instruments was conducted in some selected schools in the Central Region of Ghana to ensure reliability and validity. Prior to the actual survey, the questionnaires were pre-tested using a random sample of 72 students and nine teachers from three selected schools in the Central Region. The random sample of 72 students constitute 16.7% of the 425 students used in the actual survey. Twenty-four students were selected from each of the three schools for the pilot-test. Simon's (2011:159) recommendation that 10%-20% of the sample size for the actual study constitutes a

reasonable number of participants to be used for similarity of sample characteristics and proximity was the factor that informed the researcher's choice of these schools for the pilot-test. This helped to check redundancy of items, missing information, relevancy, clarity and validity of questions (Simon, 2011:159).

The raw data that were gathered were analysed using Statistical Package for Social Sciences (SPSS) to establish the Cronbach's' alpha coefficients for the items in ensuring internal consistency of the item on the questionnaire. Reliability co-efficient of .78 and .80 were achieved for the students' and teachers' questionnaires respectively. The instruments were therefore deemed reliable because, according to Fraenkel et al., (2000:17), "for research purposes a useful rule of thumb is that **reliability** should be at .70 and preferably higher." The questionnaire was modified based on the results of the pre-test. Factor analysis was carried out to ascertain the loadings of each of the items to ensure that they satisfy both convergent and discriminant validity. Piloting the instruments also paved the way to gain feedback on the completeness and appropriateness of the items in both instruments.

4.11 ETHICAL MEASURES

This current study aimed at promoting knowledge, truth and avoiding errors. Therefore, the research methodology that was employed for this study did not allow for falsification, fabrication and misrepresentation of research data. The study gave credit where credit was due, by acknowledging schools whose works had been consulted and/or adopted solely for research purposes. Needless to say, moral and social values were upheld so as to make the study as humane and credible as possible.

There were several other ethical issues that were followed in carrying out this study. These included:

i. Anonymity and Confidentiality: All participants in the study were assured of the confidentiality of the information they had given. The confidentiality issues included the protection of the respondent identity and the information given to the researcher.

The analysis of the data was discussed without linking any information to any particular individual or group of individuals and their respective school categories.

ii. No Harm to the Participants: Throughout the study, the researcher did not do anything that could adversely affect any respondent physically, psychologically or emotionally. Questions were framed according to the status of the respondents in the study and that no respondent answered anything that was not related to them.

iii. Voluntary Participation: No single respondent in this exercise was coerced in any form to take part in the study. All respondents who took part in this study did that voluntarily.

iv. Deception: In this study, the researcher did not use any deceptive tactics to tempt the respondents to answer questions they did not understand or were not willing to answer but rather, the respondents answered the questions based on their own understanding.

4.12 SUMMARY

The importance of research methodology in educational research cannot be overemphasised. Therefore, understanding techniques and procedures needed in educational research is crucial, as far as the researcher is concerned, if high measures of validity and reliability are to be achieved. This chapter thoroughly examined the methodology adopted by the researcher to undertake the study. The study adopted the concurrent embedded mixed methods design to allow for the use of both quantitative and qualitative techniques. The study adopted the descriptive research strategy as well so as to allow for vivid description of data and characteristics without influencing the research environment or variables.

In this section, the mixed methods approach that specifically employs the positivist and interpretive philosophical assumptions as the mode of enquiry, has been highlighted. The target population and sampling procedures employed in the study have also been

emphasized. The instruments used for gathering the required data for the study were questionnaires, interview and observation guides as well as Accounting achievement test. The mode of distribution and administration of the research instruments have been duly highlighted in this chapter. All data gathered were edited and analysed appropriately to ensure authenticity, accuracy validity and reliability. A pilot-testing of the research instruments was conducted in some selected schools to ensure reliability and validity, prior to the actual field survey of the study. Measures to ensure that ethical issues were dealt with appropriately have been highlighted in this chapter.

CHAPTER FIVE
RESULTS AND DISCUSSION

5.1 INTRODUCTION

The main objective of the study was to investigate the influence of Accounting teachers' pedagogical communicative practices on students' academic achievement in the Ahafo, Bono and Bono East Regions of Ghana. This was meant to develop a model framework for use towards improving the academic achievement of Accounting students. It further sought to ascertain how teachers select the appropriate pedagogical methods for instruction. A mixed methods design was adopted for the study and four instruments (the questionnaire, Accounting achievement test, interview guide and observation guide) were used to collect data for analysis. Two sets of questionnaires were used to collect data from teachers and students. The teacher questionnaire gathered data on Accounting teachers' pedagogical communicative practices and roles in the pedagogical communicative process. The questionnaire for the teachers was in four sections. The first section focused on the demographic variables of the teacher respondents. The second section gathered data on the pedagogical communicative practices of the teacher. The third section dealt with the influence of teacher's pedagogical communicative practices, while the fourth section collected information on the role of the teacher in the pedagogical communicative process. The responses for the items were developed on a five-point Likert scale.

The students' questionnaire gathered data on their perception of Accounting teachers' pedagogical communicative practices and roles in the pedagogical communicative practices (PCPs). The questionnaire for students had four sections. The first section solicited information on their demographic characteristics. The second section gathered data on students' perceived teacher pedagogical communicative practices. The third section also was on the perceived influence of teachers' pedagogical communicative practices. The fourth section collected

information on the role of the students in the pedagogical communicative process.

In all, the questionnaire data were gathered from all the teachers (n= 54) and students (n= 425) with a return rate of 100%. Missing data were observed on the demographic results of the respondents. Four of the teachers did not provide complete data on their highest professional Qualification (n= 3) and highest academic qualification (n= 1). Most importantly, complete data were gathered on the items that directly address the research questions and hypotheses. The interview guide was used to gather data on Accounting teachers' PCPs from the teachers (n= 14) and head teachers (n= 2). Qualitative data for this study was collected using interviews. The qualitative data were included to shed more light on specific information on the quantitative data collected. This explains the use of the concurrent mixed methods design. The 14 teachers interviewed were also observed on how they went about their PCPs. Using the observation guide, the Accounting teacher's pedagogical communicative practices including their instructional methods and classroom interactions with students were observed. The observation was conducted to corroborate the data collected through the questionnaire. The second day of the data collection in each school was devoted to the observation of the teacher's pedagogical communicative practices. During the observation, the researcher had the opportunity to sit at the back of the class in all the schools observing the lessons till it ended. These lessons took about 40 minutes for every session in each school. The teachers were allowed to teach their lessons without any interruptions from the researcher. As the teachers taught the lessons, the structured observation guide was used to assess the teachers.

The observation guide for teachers had four sections. The first section solicited information on the demographic characteristics of the Accounting teachers. The second section gathered data on the teacher's pedagogical communicative practices. The third section elicited data on the influence of the teachers' pedagogical communicative practices. The fourth section gathered data on the role

of the teachers in the pedagogical communicative practices. The responses for the items were developed on a five-point Likert scale. The response choices were: never (1); seldom (2); sometimes (3); frequently (4); and, always (5). Results of data collected are presented in the ensuing paragraphs in line with the research questions formulated for the study.

Accounting achievement test was conducted to ascertain the influence of Accounting teachers' pedagogical practices on students' academic performance in Accounting. The test was made up of 20 multiple choice questions with response options lettered from 'A' to 'D'. Thirty minutes was allowed for the students to take the test.

The current chapter begins with the results of the demographic characteristics of the respondents used for the study. It further presents the main results and their discussion to address the research questions and hypotheses formulated for the study.

5.2 DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

The Accounting teachers possessed varied demographic characteristics in the areas of gender, years of teaching, highest academic and professional qualification. For the students, the background information obtained were gender and class. Table 5.1 presents a summary of the teachers' and students' background information.

From Table 5.1, it can be observed that of the 54 teachers included in the study, the majority (n = 41, 75.9%) were males. This indicates that male teachers dominated in the study and which might mean that they are more interested in the teaching of Accounting than the females. This is likely to communicate to external observers such as students that Accounting is basically a male-oriented programme. This situation is likely to discourage most females from taking teaching as a profession.

Table 5.1: Demographic characteristics of respondents

Respondent	Variable	Subscale	N	%
Teacher	Gender	Male	41	75.9
		Female	13	24.1
	Years of Teaching	0-3	25	46.3
		4-7	16	29.6
		8-10	1	1.9
		10+	12	22.2
	Highest Academic Qualification	None	1	1.9
		Diploma/ Certificate	1	1.9
		Bachelor's Degree	47	87.0
		Master's Degree	5	9.3
	Highest Professional Qualification	None	5	9.3
		Diploma Education	5	9.3
		B.Ed	42	77.8
		M.ED	2	3.7
Student	Gender	Male	294	69.2
		Female	131	30.8
	Class	Year 2	205	48.2
		Year 3	220	51.8
Heads	Gender	Male	1	50
		Female	1	50

Source: Fieldwork, 2018

Over 46.3% of the teachers have taught for three years or less. The relatively high number of years the Accounting teacher respondents have taught indicates that they possess the requisite

experience in teaching to enable them demonstrate the expected professional pedagogical communicative practices during Accounting lessons.

It was evident from the results of the teachers that 87.0% have a bachelor's degree as their highest academic qualification. This implies that the majority of the teachers possessed the required academic qualification for teaching Accounting. As high as 77.8% of the teachers indicated that their highest professional qualification is Bachelor of Education degree (B.Ed.). The demographic information from the teachers shows that the respondents possessed the requisite experience and qualification and were thus in a position to provide the requisite information for the study.

In respect of the student respondents, out of the total of 425, 69.2% were males and 30.8% were females and, therefore, having a likely male dominance in the responses provided in the data obtained for the study. In terms of form distribution, 205 (48.2%) were in second year while 220 (51.8%) were in third year, thus ensuring a relatively fair distribution of respondents from each form to share their experiences on the Accounting teachers' pedagogical communicative practices as required in the study.

5.3 PRESENTATION OF RESULTS

The results of the data analysis are presented in the context of the research questions. The areas covered under the research questions and objectives included: Accounting teachers' pedagogical communicative practices, their selection of the appropriate pedagogical methods of instruction, roles of teachers and students in the communicative process, effects of teachers' pedagogical communicative practices on learning and measures heads put in place to ensure teacher effectiveness.

5.3.1 Pedagogical communicative practices teachers engage in while discharging their duties

Research Question One: *What are the pedagogical communicative practices teachers engage in, while discharging their duties as implementers of the Senior High School Accounting curriculum?*

One of the key variables of effective teaching is communication, and therefore, no teaching and learning can take place without communication (Duta, Panisoara & Panisoara, 2015:1007). As indicated in chapter 4, this research question is aimed at describing current practices on the pedagogical communicative practices that Accounting teachers employ during classroom instruction. The teachers and students sampled provided responses to survey items related to the pedagogical communicative practices. From the results, the mean (M) and standard deviation (SD) represent the responses of both the 54 Accounting teachers and the 425 Accounting students involved in the study.

Table 5.2 presents the mean scores of 4.31 as a summary of the responses provided by teachers in relation to their pedagogical communicative practices as implementers of the senior high school Accounting curriculum.

Table 5.2: Pedagogical Communicative Practice of Accounting Teachers

S/N	**Responses**	**Teachers responses**		**Observation**	
		Mean	**SD**	**Mean**	**SD**
1	Voice is always audible and that all students can clearly hear	4.72	0.45	4.21	1.05
2	Smartly dressed for class which indicates how serious the profession is taken	4.31	0.84	-	-

3	Eye contact is made when students are making contributions in class to maintain students' attention throughout lessons	4.46	0.79	4.50	0.65
4	Teacher cuts down talk in order to listen to students when they are asking or answering questions	4.35	0.91	-	-
5	Oral communication is the dominant medium of instruction used to elaborate and discuss concepts learned in Accounting lessons	4.00	0.97	4.43	0.65
6	Written form of communication is used as part of the medium of instruction to elaborate and discuss Accounting concepts	4.17	0.84	4.36	0.74
7	Illustrations are used to elaborate the teaching of Accounting concepts	4.63	0.52	4.07	0.62
8	Student presentations are employed in the teaching of Accounting concepts	3.93	0.91	-	-
9	Students are given project tasks to facilitate their understanding of Accounting concepts	4.24	0.64	-	-
10	Students are regularly motivated to perform well in Accounting	4.63	0.49	4.43	0.76
11	A positive learning environment is created in class	4.70	0.46	3.92	0.47
12	Peer support structures are encouraged and mutual respect promoted in the classroom	4.41	0.60	-	-
13	Varied teacher/learner activities that are logical, sequenced and direct students' learning are provided in lessons	3.34	1.00	4.07	1.0

14	Variety of assessment techniques are used to determine students' understanding	4.52	0.54	4.43	0.51
15	Teacher exhibits command of the subject matter which reflects in their teaching whenever explaining Accounting concepts.	4.37	0.62	4.43	1.09
16	Students are helped to integrate core concepts from various subject areas in order to help them understand concepts they learn in Accounting	4.21	0.72	-	-
17	Teacher uses the appropriate teaching and learning resources to explain Accounting concepts			3.71	1.20
18	Teacher ensures that students remain on task and also makes sure that they pay attention and show interest when he/she is teaching (effective class control)			4.07	1.20
	Weighted Mean	**4.31**	**0.70**	**4.22**	**0.82**

Source: Fieldwork (2018)

Mean values: Strongly Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

As seen from Table 5.2, there were 16 items from the survey protocols, while there were 10 items from the observation protocol that correspond with similar items from the survey protocol.

The survey responses and the structured observation showed that teachers seem to employ numerous PCPs in their instructional delivery. The high mean scores of 4.5 and above were on items 1, 7, 10, 11 and 14. The PCPs used, according to the teachers, are "Voice is always audible and that all students can clearly hear" (M = 4.72, SD = .45); "Illustrations are used to elaborate the teaching of Accounting

concepts" (M = 4.63, SD = .52) "Students are regularly motivated to perform well in Accounting" (M = 4.63, SD = .49); "Positive learning environment is created in class" (M = 4.70, SD = .46); and "A variety of assessment techniques are used to determine students understanding" (M = 4.52, SD = .54). These results are similar to the findings from the observation analysis. A mean above 3.5 as captured from the observation analysis is an indication of the Accounting teachers using these PCPs in their lesson. It is interesting to note that the Accounting teachers were highly homogenous (SD = 0.45) in their responses on the statement "Voice is always audible and that all students can clearly hear." This PCP item happens to record the highest mean (4.72) among all the PCPs.

Again, Accounting teachers seem to be indeterminate with "Varied teacher/learner activities that are logical, sequenced and direct students' learning are provided in lessons" (M = 3.34, SD = 1.00) as a PCP. It must be stated, however, that a majority of the PCPs recorded mean values above 4.0 implying largely that the respondents agreed with the listed PCPs.

A further analysis was carried out to find out the overall response of the teachers in terms of their PCPs. An average mean of 4.31 (SD = .70) shows that the Accounting teachers involved in the study generally agree that the 16 listed PCPs are what they engage in, while performing their duties as implementers of the senior high school Accounting curriculum. The average standard deviation of .70 suggests that the responses are scattered around the mean value. This is supported by the average mean from the observation analysis (M= 4.22) which signifies that Accounting teachers frequently employ these PCPs during the implementation of the Accounting curriculum. Table 5.3 presents a summary of students' perception of Accounting teachers' pedagogical communicative practices.

Table 5.3: Mean Students' Perception scores on the PCP questionnaire

S/N	Responses	Mean	SD
1	Teacher speaks loudly and boldly enough for me to hear clearly all the time	4.24	1.13
2	Teacher creates a positive learning environment, clarifies peer support structures and promotes mutual respect within the classroom	3.91	1.15
3	Teacher provides varied teacher/learner activities that are logical, sequenced and direct students' learning in all lessons	3.49	1.41
4	Teacher regularly motivates students to perform well in Accounting	3.37	1.43
5	Teacher makes eye contact when we the students are making contributions and maintains students' attention throughout lessons	3.50	1.38
6	Teacher makes it clear to us the criteria that would be used for assessment (whether class test, assignment or class discussion)	3.80	1.30
7	Teacher cuts down talking in order to listen to students when asking or answering questions	4.00	1.18
8	Teacher uses various forms of communication (oral, written, illustrations, project work, class presentations) to elaborate and discuss concepts learned in Accounting	4.19	1.10
	Weighted Mean	**3.81**	**1.26**

Source: Fieldwork (2018).

Mean values: Strongly Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

Generally, the results from the students seem to corroborate those of the teachers. The students highly affirmed that their teachers speak loudly and boldly enough for them to hear in class (M = 4.24, SD

= 1.13). The students, again, agreed that their teachers use various forms of communication (oral, written, illustrations, project work, class presentations) to elaborate and discuss concepts learned in Accounting (M = 4.19, SD = 1.10). With regard to positive learning environment, the student mean does not differ from that of the teachers (M = 3.91, SD = 1.15). An average mean of 3.81 (SD = 1.26) shows that the students involved in the study agreed that Accounting teachers employ these PCPs during the implementation of the Accounting curriculum.

5.3.2 Teachers' selection of pedagogical methods for instruction

Research Question Two: *What is involved in the selection of pedagogical method for instruction?*

Research objective two sought to ascertain qualitatively from the Accounting teachers how they select appropriate pedagogical methods for their instructional sessions. It must be stated that the ability to select the right pedagogy for any instruction is a very important attribute of a good teacher. This is because the success or otherwise of the instructional process heavily depends on the pedagogical method of instruction adopted by the teacher. The interview responses from the teachers reviewed three broad themes. These are:

1. Choice of method for instruction;
2. Differentiation of pedagogical strategies; and
3. Determinants of choice of appropriate pedagogical method for instruction.

5.3.2.1 Choice of method for instruction

The choice of instructional method is a very important decision that teachers generally make during the preparation period for any lesson, Accounting inclusive. This is because each topic in the syllabus technically demands appropriate pedagogy that will make it easier for the teacher to deliver the instruction. Generally, all the participants ascribed to the view that the choice of instructional method is key to a

successful instructional delivery. For instance, in the view of Respondent A:

> *"…we have different topics in the syllabus; some are practical, some are abstract to the students and some are very basic and therefore choice of method for instruction is very important."*

According to Respondent B:

> *"…the decision to choose a particular method is an integral part of the pre-lesson preparation which every teacher is supposed to do. Accounting teachers are therefore obliged to select their methods of instruction during that period."*

Thus, in the view of respondent B, choice of method of instruction is imbedded in the preparation period before instructional sessions. As part of their training, Accounting teachers are taken through this process and therefore it is expected not to pose a challenge. This implies that the choice of instruction should not be a difficult activity for the Accounting teacher since it forms part of their professional training. This was corroborated by Respondent C:

> *"We teachers prepare lesson notes, and as part of the lesson notes preparation, we are supposed to provide teaching and learning activities. This, therefore, means that we need to select specific instructional methodologies which will enable us deliver the lesson adequately. Hence, choice of instructional method is a process that cannot be ignored by any Accounting teacher. And so usually what I do is I try to make notes on what I'm about to teach. I have to prepare very well so that I give my best to the students. So, prepare a plan to teach the students. And then you will know that, if you don't prepare before going to the classroom, you might teach the right thing at the wrong time. Then you might also pack a lot of things on the students which wouldn't be the best."*

5.3.2.2 Differentiation of pedagogical strategies

The second theme from the transcribed responses obtained from the interviewees is the reason for the choice of selected

pedagogical methods for different classes handled by the same teacher. Generally, the participants made it obvious that Accounting teachers do not select the same instructional methods for the different classes they handle. Some of the responses are provided below:

According to Respondent P:

> *"OK now with my own experience from teaching I've realized that, ehrrm, in some classes, concerning their cognitive ability, it is not every method that will suit them. So, for instance, if I'm to use one pedagogical method in teaching a home economics class which I think will be okay for them, I can't use that same pedagogical method in teaching a science class, which obviously is known that they have a very high cognitive ability. So, with my experience I think it's very very important to differ [vary] the pedagogical methods that you want to use depending on the class in which you want to go."*

From Respondent P, the reason for the decision to select different instructional methods stems from the fact that there seems to be different capabilities in terms of the classes handled by Accounting teachers. So, in the mind of the Accounting teacher, the ability to understand the learning capabilities of each of the different classes and adopt the appropriate method of instruction for them is key.

From Respondent M:

> *"To me, my class sizes are not the same, I handle 3 Accounting classes for the second year and the class size ranges from 45 to 127. It means that, I cannot use the same method I use to teach the class of over 100 students for those that are only 45. That is why I have different methods for different classes."*

This position was corroborated by Respondent A:

> *"Yes, different class sizes influence the method of teaching used by the Accounting teacher."*

The implication is that one of the factors that influenced the adoption of different instructional methods for the different classes is the class size. Large classes demand pedagogical approaches that will ensure the possibility of reaching out to everyone in the class just as it

should in small classes. The central aim of the differentiated pedagogy for various classes is to make sure each student in the class is catered for and adequately involved in the lesson. It must also be stated that the desire to satisfy individual differences is also key for such a decision by the Accounting teacher. Respondent F had this to say:

> *"Alright, well, it also boils down to what I said earlier. That in a class which students wouldn't speed up the content that I want them to get, I really have to prepare a plan in order to suit them. For instance, if they are able to absorb a particular content within a particular time frame, I should consider the other class also. Are they also going to master that content in that same time frame? If yes, then I use the same thing. But then for my students I have realised that in certain classes their absorption on a particular content differs. So, if I'm supposed to prepare a one-hour lesson which has a bulky content in one class, I can't do the same thing for another class. So, this all boils down to the cognitive ability of those students."*

The cognitive level of the students in the class plays a critical role in the selection of the instructional method as depicted in the quotes by Respondents P, M and F. This means that the teacher's selection of the pedagogy is dependent on the absorption level of the students in the class in terms of their ability to accept, assimilate and process the content or subject matter to be delivered by the teacher.

5.3.2.3 Determinants of choice of appropriate pedagogical method for instruction

Important issues teachers always deal with are the factors that influence the choice of pedagogical strategies for instructional sessions. The analysis of the interview responses from the participants reviewed that, Accounting teachers consider specific issues in selecting appropriate pedagogical method for instruction. The following are some of the responses provided by the interviewees:

Respondent A

… I consider the students… I'm going to communicate with or going to teach. That is the first thing.

Respondent B:

… because of individual differences, I have to consider their RPK, that is, their relevant previous knowledge on that subject matter. And so, if I realize that they have a very low understanding on that topic, then I have to consider the pedagogical method to be used for that class. For instance, in the practicals which they were supposed to do in their basic level and they weren't able to do it, then, I have to go back to that level and, then, come out with that practicality before I even move on with that subject matter. And so, I think their RPK, which is the relevant previous knowledge, also determines the pedagogy that I have to use.

Respondent D:

… I will also say it's the time in which that subject matter will be taught. We all know at certain time within the day a topic becomes very very boring. So, looking at that time I have to think of a very practical one if it is in the afternoon. In the morning it is cool for them because their minds are very fresh. So, I will also consider that.

Respondent P:

… I consider also the subject, the actual content that I want to bring out, to deliver. I have to look at that also. So, if that content is full of practicality, I can't just come and lecture or just come and talk. I have to involve the students. And, then, involving them, I have to do a grouping and then allow students to make use of their psychomotor which is also part of the domain that we are looking out to achieve. I think basically these are the few things that I consider in choosing the pedagogical method in teaching my students.

Respondent S:

> *Yeah, usually we have the formality. So, they will tell you we have the lecture method, grouping of students, and what have you. I think there are other things that you also do which might not be part of those formalities. And so, it could be that I might not have name for it, but I believe in the act of delivering. I will also use other method which isn't part of the known ones.*

From the responses provided by the various interviewees, it could be deduced that Accounting teachers consider the background knowledge of the students, their age and other important characteristics to determine the kind of instructional method to adopt for an instructional session. This is very important since the aim of the teacher at any point in time is to make sure lessons are delivered to the understanding of the students.

In sum, the selection of pedagogical strategies begins with a differentiation in the cognitive level of the students to be taught which, then, feeds into other determinants such as the background knowledge of the students, their age and other important characteristics to determine the kind of pedagogical method to adopt for an instructional session.

5.3.3 *Roles of teachers and students in the pedagogical communicative process*

Research Question Three: *What are the roles of teachers in the pedagogical communicative process from the perspectives of both teachers and students?*

Teaching is a three-way affair. There is a continuous interaction between the teacher, the student and the subject matter. These three elements are continuously interacting with each other which implicitly and explicitly put specific roles on the teacher and the student. Research objective three sought to assess the roles of teachers in the Pedagogical Communicative Process from the two-dimensional perspectives of the teacher and the student.

Responses to various items were elicited from the teachers and students. The SPSS analysis generated the overall means (M) and standard deviations (SD) of the schools. Tables 5.4 and 5.5 provide the responses of the teachers and students on their role in PCPs.

Table 5.4: Role of the Teacher from the perspective of Teachers

S/N	Statements	Teachers responses		Observation	
		M	**SD**	**M**	**SD**
1.	I involve students in explaining core Accounting concepts.	4.55	0.54	-	-
2.	My methods of instruction build students' background knowledge into Accounting lessons	4.25	0.52	3.14	1.75
3.	My use of TLMs enables students to critique and judge the information I give in class	4.30	0.67	3.50	1.28
4.	I continuously remind students on the principles that govern the Accounting concept so I ensure they accept responsibility for their learning and for the consequences of their behaviours	4.25	0.62	4.21	0.43
5.	I use my pedagogical skills to help erode socio-cultural stereotyping among students	4.23	0.78	3.00	1.01
6.	My tolerance to students' views enables them to come out with their own explanation and definition of concepts in Accounting	4.43	0.84	3.93	1.59
7.	I encourage peer-tutoring in the Accounting lessons	4.33	0.89		
	Weighted Mean/ Standard Deviation	**4.33**	**0.69**	**3.56**	**1.21**

Source: Fieldwork (2018)

Mean values: Strong Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

From Table 5.4, it can be noted that all the items recorded mean values of 4.0 and above meanwhile the statement "I involve students in explaining core Accounting concepts" came with the highest mean

value (M = 4.55, SD = .54). These responses imply that teachers understand that they play a facilitating role during instructional sessions. With a mean of 3.93, the results from the teachers' responses were confirmed by the results from the observation where Accounting teachers were observed to be encouraging students to come out with their own explanation and definition of Accounting concepts. The least mean value recorded was for "I use my pedagogical skills to help erode socio-cultural stereotyping among students" (M = 4.23, SD = .78).

To be able to understand the nature of the overall responses from the teachers involved in the study, a further analysis was carried out to find the average mean for the seven roles identified in Table 5.4. An average mean (M = 4.33, SD = .69) indicated that the Accounting teachers used for the study generally agreed that, these seven roles are what they perform in the pedagogical communicative practices (PCPs). The value of the standard deviation suggests that the responses are scattered around the mean. To confirm the teachers' responses or otherwise, they were observed on five key pedagogical communicative practices (PCPs) used during instruction. The average mean of 3.56 confirms that Accounting teachers frequently employ these key PCPs in their teaching.

To further underscore the pivotal position of the teacher in the teaching learning activity, the perspective of students was sought on the role of their teachers in the PCPs. The responses are captured in Table 5.5.

Table 5.5 reveals that the response, "Teacher encourages peer-tutoring in the accounting lessons" (M = 4.30, SD = 0.98) recorded the highest mean value. This is in line with the teacher's role as identified in Table 5.4. Another role identified was, "Teacher's teaching methods always inspire me to come out with my own explanation and definition of concepts" (M = 4.23, SD = 1.08). This particular practice adopted by teachers strengthens their facilitating role as well as enabling the students to develop their analytical and critical thinking abilities. However, the issue of teachers encouraging students to accept

responsibility for their learning and for the consequences of their behaviour in Accounting lessons from the students' mind recorded the lowest mean value (M = 3.59, SD = 1.23).

Table 5.5: Role of teachers from students' perspective

No.	Items	Mean	SD
1.	Teacher, in explaining the core Accounting concepts, helps me to discover new knowledge in Accounting on my own	4.0	1.03
2.	Teacher allows me to critique the information he gives us in class and permits me to express my own opinion	4.10	1.09
3.	Teacher always employs the principles in Accounting to boost my morale in accepting responsibility for my learning and for the consequences of my behaviour in learning Accounting in class and the future	3.59	1.23
4.	Teacher uses his/her experiences and knowledge of other cultures to help remove certain wrong notions about other cultures from my mind	3.89	1.12
5.	Teacher's choice of words encourages me to respect the views of other students from different cultural backgrounds	4.11	1.06
6.	Teacher's teaching methods always inspire me to come out with my own explanation and definition of concepts	4.23	1.08
7.	Teacher encourages peer-tutoring in the Accounting lessons	4.30	0.98
	Weighted Mean/Std Dev	**4.03**	**1.08**

Source: Fieldwork (2018).

Mean values: Strong Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

Further analysis was carried out to determine the nature of the overall response from the students. An average mean of 4.03 (SD = 1.08) implies that the students agree that the items listed in Table 5.5 are the roles of teachers in PCPs. The average standard deviation suggests a wider deviation from the mean value in terms of the distribution of the responses.

Juxtaposing the responses of the teachers (M = 4.33, SD = .69) and the students (M = 4.03, SD = 1.08), it can be seen that although the views of the teachers in relation to their roles in PCPs recorded a higher mean than the recorded mean of the perceived views of the students in terms of the teachers' roles with varied standard deviations, generally they both agreed on those roles. The deviations suggest that the views of the teachers are closely around the mean, while those of the students are scattered around the mean. In other words, there seems to be a general consensus as to the role of teachers in PCPs from the teachers' perspective as compared to the perceived roles of the teachers in PCPs from the students' perspective.

5.3.4 *Student perceptions of the influence of teachers' pedagogical communicative practices on their learning experiences*

Research Question Four: *What perceptions do respondents have concerning the influence of teachers' pedagogical communicative practices on their learning experiences?*

Responses to various items were elicited from the teachers in Table 5.6 and students in Table 5.7. The SPSS analysis generated the overall means (M) and standard deviations (SD) of the responses.

Table 5.6: Views of Teachers on the Influence of their Pedagogical Communicative Practices on Students' Learning Experiences

No	Responses	Teachers responses		Observation	
		Mean	**SD**	**Mean**	**SD**
1.	My tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts	4.34	1.00	3.21	1.67
2.	I communicate clearly to students, the criteria that would be used for assessment for them to prepare for lessons	3.59	1.21	-	-
3.	My body gestures make students feel comfortable to contribute in class	4.44	0.57	-	-
4.	I use teaching and learning resources that help students to understand the Accounting concepts	4.20	0.79	3.9	0.83
5.	I ensure that students remain on task, pay attention and show interest whenever I am teaching for them to get the understanding of the concepts in the lesson	4.54	0.54	-	-
6.	I relate Accounting concepts to practical things outside the classroom to help students see the usefulness of the information I give in class	4.70	0.46	3.86	0.86
7.	When I am attractively and smartly dressed, students pay attention in class	3.94	1.07	-	-
8.	I acknowledge and publicly appreciate diverse cultural and social points of view from which my students participate in class discussions	4.41	0.57	3.14	1.23
9.	Teacher assists students to uncover the knowledge construction process involved in learning and to discover new knowledge	-	-	3.93	0.62
10.	I use what students have learned and general things they already know to help them understand new concepts in Accounting	4.66	0.62	-	-
	Weighted Mean/ Std Dev	**4.31**	**0.7**	**3.61**	**1.04**

Source: Fieldwork (2018).

Mean values: Strong Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

5.3.4.1 **Teachers' views on the influence of their Pedagogical Communicative Practices on students' learning experiences**

From Table 5.6, it could be noted that, three influences of PCPs recorded mean values of 4.5 and above. These influences as indicated by the teacher respondents are: "I ensure that students remain on task, pay attention and show interest whenever I am teaching for them to get the understanding of the concepts in the lesson" (M = 4.54, SD = .54), "I relate Accounting concepts to practical things outside the classroom to help students see the usefulness of the information I give in class" (M = 4.70, SD = .46), and "I use what students have learned and general things they already know to help them understand new concepts in Accounting" (M = 4.66, SD = .62). The standard deviation of the three responses indicated the homogeneity in the responses. On the issue of relating Accounting concepts to practical things outside the classroom by teachers in making students see the usefulness of their information which was the highest, it was confirmed by the result from the observation results of M=3.86 and SD=0.86. Other influence from the responses includes teachers agreeing to the use of teaching and learning resources to help students understand the Accounting content (mean= 4.20, SD=0.79). A standard deviation of 0.79 indicated that teachers have similar responses.

Teachers agreed strongly that they acknowledge and publicly appreciate diverse cultural and social points of view which enables students to participate in class discussions (M=4.41, SD=0.57). A Standard deviation of 0.57 indicated that teachers were homogeneous in their responses. With a mean of 3.14 and a standard deviation of 1.23, teacher responses were confirmed by the result from the observation that teachers sometimes publicly appreciate diverse cultural and social points of views of students.

Again, teachers agreed that the tone of voice used in teaching indicates seriousness and mastery of the core Accounting content (M=4.34, SD=1.00). The standard deviation value of 1.0 indicate that teachers were heterogeneous in their responses.

In conclusion, the results implied that teachers have a clear knowledge of the perceived influence of the pedagogical communicative practices (Weighted mean=4.31, average standard deviation=0.70). However, the average standard deviation of 0.70 indicated that the teacher's responses were homogeneous. As such, they affirmed that they have a clear perception of the influence of their pedagogical communicative practices. This was supported by the results from the observation where it was observed that Accounting teachers frequently adopted practices that have positive influence on their students' achievement. This came with a weighted mean of 3.61 and an average standard deviation of 1.04.

Table 5.7: Views of Students on the Influence of Teachers' Pedagogical Communicative Practices

No.	Items	Mean	SD
1.	Teacher uses teaching and learning resources that helps me to understand Accounting concepts	4.27	1.01
2.	Teacher ensures that you remain on task, pay attention and show interest when he/she is teaching so that you get the understanding of the concepts in the lesson	3.73	1.36
3.	Teacher constantly gives the assurance that students are good so we always contribute in the Accounting class	3.90	1.15
4.	Teacher relates Accounting concepts to practical things outside the classroom which enables us to see the usefulness of the information he/she gives in class	4.25	0.97
5.	Teacher publicly values different cultural and social points of view from the class so we do not feel intimidated	3.79	1.23
6.	Teacher communicates clearly to us the criteria	3.91	1.17

	to be used for assessment for us to prepare for lessons		
7.	Teacher's tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts	3.01	1.40
8.	Teacher's dressing shows how seriously he/she takes the profession and the impact it has on us to become Accounting teachers	3.71	1.36
9.	Teacher is always attractively and smartly dressed so I pay attention to him/her in class	3.85	1.21
10.	Teacher's body gestures make me feel comfortable to speak during instructional hours	3.45	1.29
11.	Teacher constantly reviews our previous knowledge and uses the general things we already know to help me understand new concepts in Accounting	4.07	1.09
12.	Teacher's continuous use of integrating core concepts from various subject areas helps me understand concepts I learn in Accounting	4.21	0.96
	Weighted Mean/ Average Std Dev	**3.85**	**1.18**

Source: Fieldwork (2018).

Mean values: Strong Disagree (1); Disagree (2); Uncertain (3); Agree (4); Strongly Agree (5).

5.3.4.2 Students' views on the Influence of Teachers' Pedagogical communicative practices

The results from Table 5.7 show that the student respondents agreed that teachers use resources that help them to understand Accounting concepts (Mean=4.27, SD=1.01). The standard deviation value of 1.01 indicates that students had varied responses regarding teachers' use of teaching and learning resources in teaching Accounting, with all their responses showing teachers good use of teaching and learning resources to teach Accounting concepts.

Students affirmed the responses from the teachers that Accounting teachers relate Accounting concepts to practical things outside the classroom and also help them to see the usefulness of the information they give in class (Mean=4.25, SD=0.97). The standard deviation value of 0.97 showed that the students had homogeneous responses.

In addition, mean scores for students revealed that teachers' tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts (Mean=3.01, SD=1.40). Standard deviation value of 1.40 indicated that students had heterogeneous responses hence disagreed.

Furthermore, with a Mean of 4.07 and standard deviation value of 1.09, students agreed teachers constantly review their previous knowledge and use the general things they already know to help them understand new concepts in Accounting. The standard deviation value of 1.09 indicates the differences in students' responses. Students, like the teachers, also agreed that teachers ensure that students remain on task, pay attention and show interest when they are teaching to get the understanding of the concepts (M=3.73, SD=1.36). The standard deviation value of 1.36 indicates that the students were heterogeneous in their responses.

In short, the results implied that students have unclear perception about the influence of teachers' pedagogical communicative practices (Weighted mean=3.85, Average Standard Deviation=1.18). The average standard deviation of 1.18 indicates that the students' responses could be interpreted as heterogeneous as they affirmed that their views on the influence of teachers' pedagogical communicative practices are unclear.

5.3.5 Measures put in place by Heads to ensure teacher effectiveness

Research Question Five: What measures do heads of schools put in place to ensure the right pedagogical communicative practices of their teachers?

Two heads of schools were interviewed to address this research question. Heads of schools are constantly making every effort to ensure that their institutions are running smoothly with few or no obstructions. Heads play a pivotal role in ensuring that students are successful in their pursuit of academic excellence. Some factors that contribute to the academic success of students are directly or otherwise related to teachers and their relationship with their heads. During the interview session, the two heads involved in the study were made to share their views on the issues regarding the relationship between school heads and their teachers. The following are the responses of the two heads:

Head A

> *To ensure teacher effectiveness in my school, I regularly provide the needed teaching and learning resources to facilitate the work of my teachers. In addition, I try as much as possible to be sociable and approachable so that my teachers are free to seek for assistance at any time. Since teachers are the wheels around which academic activities revolve, I constantly seek their input in decision-making by practicing effective participative management.*

Head B

> *I make sure I create the enabling environment by ensuring the welfare of my teachers since their welfare is critical to their academic attainments. Since a proper environment is crucial for a fruitful learning outcome for students, I make sure there is a sense of mutual respect between myself and among the teachers.*

On the issues of how supervision of teachers is done and the measures put in place to ensure that teachers impact their best as they discharge their duties as implementers of the curriculum, the Heads had these to say:

Head A

> *Heads of Departments (HoDs) supervise the staff under them. I receive periodic supervision report from the HoDs about*

happenings in the school. Occasionally, officers from the district education office come round to monitor and supervise as well.

Head B

There is a chain of supervision. I supervise the assistant headmaster (academic) who supervises all heads of departments. The heads of departments in turn supervise teachers in their respective departments. Class prefects have been given the mandate to submit weekly reports on teacher punctuality and regularity. A sing-in book has been provided at the general office for teachers to sign in and sign out every working day…. There is a class monitoring register for each lesson.

I make sure I visit each teacher before class starts or end and sometimes sit in the class during instructional periods. This has developed both the students' and teachers' capacity for learning and success.

With regard to the provision of infrastructure to teachers and the measures put in place to ensure that teachers impart their best as they discharge their duties as implementers of the curriculum, the respondents had these to say:

Head A

Since the physical environment of the school adds to academic success, coupled with its aesthetic beauty aside the provision of the government, we try to do things within our means to make the school environment beautiful and attractive to both students and staff as well as visitors. I make sure to enhance transparency in the deployment of resources given by the government and are available.

Head B

I make sure teachers are provided with the needed Teaching Learning Materials (TLMs) and use them accordingly. These materials include books and manuals, laboratory apparatus, charts, just to mention a few. This I believe facilitates the teaching and learning process.

With regard to the communicative practices and the measures put in place to ensure that teachers impart their best as they discharge their duties as implementers of the curriculum, the respondents had these to say:

Head A

As the head of school, I ensure that all the teachers in my school are properly dressed and in the right frame of mind for the arduous task of teaching. I believe that appearance speaks volumes about a person. If you are to be taken seriously, your appearance counts. Students tend to respect and listen to teachers who are decently dressed. What is more important, teachers have to be psychologically ready to impart knowledge. I, therefore, endeavour to develop a working relationship with each of my teachers in order to ensure that they are not going to the classroom to exhibit fits of anger and other related behaviour traits that would mar the teaching and learning process. I personally make sure that teachers do not sound threatening in their speech and that they are as friendly as possible so as to ease the tension between them and students. Also, teachers about whom complaints are received of not responding to students' questions while teaching are spoken to.

Head B

Heads of departments are empowered by me to monitor the progress of teaching and learning, as the term unfolds and report to me at the end of every week. I advise my teachers to go to class well-prepared and not give the slightest indication, especially in their speech that, they are not ready to teach. My teachers know that they are not supposed to enter the classroom shabbily dressed, and that they cannot use semiotics that are not allowed in schools since students tend to copy such acts. Besides I occasionally have to speak to teachers who students report as not using the right tone when teaching in class.

It can be realized from the responses that heads of schools are doing their best to help teachers and students alike to succeed. A lot depends on these heads, if students are to succeed in the pursuit of academic excellence. Monitoring and supervision are crucial. Clearly, these heads of schools have put some measures in place to ensure that efforts are maximized for the attainment of the overall objectives of the schools to the satisfaction of all stakeholders.

5.3.6 Testing for influence of teachers' demographic characteristics on their pedagogical communicative practices

Hypothesis One: *There is no statistically significant influence of teachers' demographic characteristics on their pedagogical communicative practices*

Research objective six focused on examining whether there is a statistical influence of teachers' demographic characters on their pedagogical communicative practices. The main demographic variables are gender, years of teaching, and professional qualification. A multiple regression analysis was carried out to estimate the influence of the demographic variables conducted on the PCPs. Table 5.8 presents the summary of the results.

From Table 5.8, an R-square of .24 implies that the demographic variables used for the estimation explains 24% of the variation of PCPs employed by teachers. In terms of gender, the results seem to suggest that female Accounting teachers negatively influence the employment of PCPs as compared to male Accounting teachers. This result is, however, not significant at 5% (.118 > .05). The results on teachers' gender also show that teachers' gender did not influence their pattern of interaction in class.

It was further found that, teachers' years of teaching have an influence on the use of PCPs. Thus, the results suggest that teachers who have more years of teaching experience in Accounting (10 years and above) have a negative influence on PCPs. This result is

significant at 5% (.005 < .05). This implies that the more Accounting teachers teach the subject for years, the less they employ PCPs.

Table 5.8: Summary of Regression result on demographic variables and PCPs

Variable	B	SE	t-value	Sig.	95% Conf. Interval	
(Constant)	59.43507	2.39543	24.81	0.000	54.61332	64.25682
Gender:						
female	-2.648344	1.662641	-1.55	0.118	-5.995067	0.6983781
Years of teaching						
4-7	-1.874117	1.629018	-1.15	0.256	-5.153161	1.404927
8-10	-8.987201	5.588945	-1.61	0.115	-20.23716	2.262761
10+	-5.326454	1.814309	-2.94	0.005	-8.978469	-1.67444
Professional qualification						
Dip in Edu.	2.552127	3.362364	0.76	0.452	-4.215961	9.320216
B.ED	1.272415	2.310507	0.55	0.584	-3.378394	5.923224

F(7, 46) = 2.08 ; P-value = 0.0655 ; R-squared = .2400; Adj R-squared = .1244

Source: Fieldwork (2018). Significant at 5%

The final demographic variable used was the professional qualification of respondents. The results suggest that there is a positive relationship between professional qualification of Accounting teacher and their employment of PCPs. That is, an improvement in the professional qualification of accounting teachers results in the use of PCPs adequately. However, this result is not statistically significant (p > .05).

5.3.7 Testing for influence of teachers' pedagogical communicative practices on students' academic performance

Hypothesis Two: *There is no statistically significant influence of teachers' pedagogical communicative practices on students' academic performance*

Hypothesis two sought to find out whether there is a statistically significant influence of Accounting teachers' pedagogical communicative practices on students' academic achievement. To achieve this, Accounting achievement tests for SHS II and III were conducted, analysed and a simple linear regression estimated on the influence of teachers' pedagogical communicative practices. It should be indicated that the entire teaching and learning process thrives on the ability of the teacher to deploy efficient communicative strategies that engage students during the instructional sessions. These effective and efficient communicative strategies are supposed to enable students understand the content and translate into improved academic outcomes. Table 5.9 presents a summary of the results.

Table 5.9: Summary of Regression results on Teachers' PCPs and Students' Performance

Variable	B	SE	t-value	Sig.	95% Conf. Interval	
(Constant)	5.196073	4.549733	1.14	0.259	-3.933634	14.32578
TPCP	0.0481319	0.0783147	0.61	0.542	-0.109018	0.2052817

F(1,52) = .38 ; P-value = .5415 ; R-squared = .0072; Adj R-squared = .-.0119

Source: Fieldwork (2018). Significant at 5%

To determine the extent to which teachers' pedagogical communicative practices influence students' academic performance, simple regression analysis was conducted. From Table 5.9, an R-square of .0072 implies that .7% of the variation in students' performance is explained by teachers' pedagogical communicative

practices. This means that 99.3% of the variation in students' performance are explained by other factors aside the teachers' pedagogical communicative practices. The Pearson correlation coefficient showing how teachers' pedagogical communicative practices influence students' academic performance was r = 0.22 (see Appendix N). This indicates a positive but weak relationship between students' performance and teachers' pedagogical communicative practices. The implication is that the more Accounting teachers improve their PCPs, the higher the possibility that there will be an improvement in the students' performance in Accounting. However, this result is not statistically significant (.54 > .05). The null hypothesis is therefore not rejected.

5.4 DISCUSSIONS

5.4.1 Research question one: *What are the pedagogical communicative practices Accounting teachers engage in while discharging their duties as implementers of the Senior High School Accounting curriculum?*

This question sought to find out the pedagogical practices employed by Accounting teachers when implementing the Accounting curriculum. It was found that majority of the teachers deploy all the key PCPs when discharging their duties; these PCPs came with mean values above 3.0.

From the analysis in Table 5.2, both teachers and students asserted that Accounting teachers speak loudly and boldly enough during instruction, they frequently make eye contacts when students are making contributions during instructional session and take time to listen to students when they are asking or answering questions in class. These practices build students' confidence to participate in class always. Also, they affirmed that Accounting teachers use oral communication, written communication, illustrations, presentations and projects as pedagogical strategies to elaborate on concepts presented during Accounting lessons.

The strategies employed by Accounting teachers in the current study help students to better understand concepts and principles in Accounting and enable them to apply Accounting knowledge in dealing with real world problems. This is affirmed by the findings of Westbrook Westbrook, Durrani, Brown, Orr, Pryor, Boddy, and Salvi (2013:37), where they made a profound statement that when teachers see their pedagogy as a kind of communication with their students, their teaching practices become meaningful, leading to positive outcomes of their students. They further mentioned three strategies that prioritised communication with students: teachers giving feedback and paying sustained and inclusive attention to all students; creating an environment where students feel safe; and teachers drawing from students' backgrounds in their pedagogic discourse.

Moreover, both teachers and students acknowledged that Accounting teachers motivate their students during their lesson to focus on their studies in order to achieve academic excellence. Also, they create a positive learning environment where students are encouraged to adopt practices that promote peer support during instruction and beyond. Ubit (2017:208) highlights the confirmation of research that the classroom learning environment is not only about the physical objects or space such as school buildings or classrooms and materials needed for learning, but also includes the teaching learning processes such as instructional and interactional processes between and among students and teachers which will facilitate learning. The learning environment plays a significant role in developing students' motivation to learn, while positive relationships can help maintain student interest and active engagement in learning.

Al-Jammal (2015:222) confirms Ubit's statement by indicating that an environment that has selfish people will not be conducive, adding that a selfish person is self-centred and as such does not listen to others. This means that they have no interest in what others think or feel. Hence, this is a barrier to effective communication.

5.4.2 Research question two: *What is involved in teachers' selection of the appropriate pedagogical method for instruction?*

This question was developed to find out how Accounting teachers select appropriate pedagogical methods for their instructions. It was found that Accounting teachers consider the topic involved in the lesson, the activities and the nature of their students.

An analysis of the responses from the interviews revealed that determinants of the choice of pedagogy for instruction in Accounting include the background, age, maturity level and class of the student. Pavione, Avelino, and De Souza Francisco (2016:196) are of the view that some general characteristics of the student can influence the process of teaching and learning, namely, their personal motivations to learn what is being taught; their ability to interact with the educational environment and its agents (teachers and peers); and the habit of studying outside the classroom and to seek the desired learning in other sources of knowledge.

The Accounting teachers involved in the study indicated that another important determinant is individual differences. Teachers acknowledged the fact that all the students in the class are not of the same capability in terms of their cognitive development. Teachers, in the selection of instructional methods, focus on methods that are student-centred and appeal to the individual needs and abilities of the student. According to Kubat (2018:30), individual differences include variables such as physical characteristics (height, weight), intelligence, interest, perception, gender, ability, learning styles and personality traits. In the process of teaching and learning, it is necessary for teachers to plan their lessons taking these individual differences into consideration. Coe, Aloisi, Higgins, and Major (2014:13) found in a survey that over 90% of teachers in several countries agreed with the claim that individuals learn better when they receive information in their preferred learning style.

The respondents revealed that the period allocated for the subject on the time table influences their choice of pedagogy. To the respondents, some periods during the day might not be too favourable

for certain instructional methods, while other times might favour other instructional methods. Planned school time involves designing best ways by school organisations in undertaking their activities efficiently and effectively within the limit of their resources in realization of school results (Ugwulashi, 2012:64). In this regard, it is noted that planning is a necessary tool for effective time management in improving teaching and learning and consequently for improving student performance.

The content to be delivered also influences the choice of pedagogy. This is because the subject Accounting has both theory and practical aspects imbedded in its content. This implies that there should be a mix of different instructional strategies when preparing for a lesson and the actual delivery of the lesson. Again, with the same content, some are abstract while others are concrete and can be easily assimilated by the students. These variations in the content of the subject constitute a key factor in the selection of the instructional strategy. In relation to the "topic" dimension, it is noted that the course content should meet students' learning needs and not to be the result of the teachers' personal interest (Pavione, Avelino, & de Souza, 2016:197).

This also supports the view of Jalbani (2014:1), which acknowledges that the teacher plays a vital role in the classroom by delivering the daily specific planned content which is a part of the curriculum for a specific grade. It is, therefore, necessary for the teacher to plan the lessons and use effective strategies for its delivery. Teachers must have passion for learning and teaching and must understand the needs and interests of the students. Teachers need also to be technology savvy to meet emerging global demands.

Pavione et al. (2016:196) further asserted that the student dimension and its influence in the teaching-learning process have resulted in the democratization process of education, and that different social "masses" now have access to schools. According to them, students form a heterogeneous group with different interests, motivations, cultural heritages and religious aspirations which are now

different from years ago when education was the privilege of a few, and might be even of one gender.

Finally, the desire of the teacher to employ diversity during instructional delivery plays a key role in the selection of instructional strategies. These factors coupled with the teacher's own pedagogical capabilities come to play when the teacher is preparing for an instructional session. This is in line with the definition given by Innovation Lab Network State Framework for College, Career, and Citizenship Readiness, and Implications for State Policy (2013) which was of the view that "Instructional delivery refers to the interaction among the students, the teacher, the content, and the knowledge/skills/dispositions students will need for learning and collaborating with others in a diverse society and rapidly changing world." The process of instructional delivery involves applying a repertoire of instructional strategies to communicate and interact with students around academic content and to support student engagement.

5.4.3 Research question three: *What are the roles of teachers in the pedagogical communicative process from the perspectives of both teachers and students?*

This question sought to solicit the views of teachers and students on the roles of teachers in an instructional process. It was found that Accounting teachers involve their students in explaining Accounting concepts and help students to discover new Accounting knowledge. They also encourage students to critique the information given them and build a healthy, warm and happy learning environment where students are allowed to take responsibility for their actions and erode socio-cultural stereotyping. All these came with mean values of more than 3.0. Teachers play a crucial role in the academic lives of every student in their classroom. Teachers are known to be instigators of instruction with their students but they can only be instigators when they deliver a good lesson. Morayo (2015:55) stresses that the role of the teacher is very vital in classroom interaction and that this has

prompted many researchers into studying how teachers and students interact in the classroom.

According to both the teachers and the students, the basic role the Accounting teacher plays in an instructional practice is to teach Accounting knowledge to students. Since Accounting teachers are provided with the syllabus, their role is to inculcate knowledge in the syllabus to their students. They are able to perform this role by involving their students in explaining Accounting concepts, helping students to discover new Accounting knowledge and encouraging students to critique the information given to them. This is supported by Pavione et al. (2016:195) who assert that the acquisition of knowledge is less important than gaining the ability to discover knowledge autonomously. Hence, it becomes a significant task of teachers to promote learning by discovery through exploration activities by students. They added that the ability to launch questions that arouse curiosity, maintain interest and develop student thinking is the role of the teacher. This view is collaborated by West (2018:147) who argues that active learning in the classroom requires teachers to talk less to allow students to engage in tasks like doing presentations, asking questions, making connections and summarising discussions.

Adding to the roles that other researchers have already mentioned, Kubat (2018:35) states that teachers are to determine the level of readiness of the students and their needs. Teachers are not only to determine students' readiness and transmit the knowledge to them but they are to ensure that content delivered has achieved the learning objective. Accounting teachers are responsible to create an enabling environment for teaching and learning. It is the role of the Accounting teacher to build a healthy, warm and happy learning environment where students are allowed to take responsibility for their actions, erode socio-cultural stereotyping and encourage them to come out with their own explanation and definition to Accounting concepts and principles. This is in line with the findings of Manurung (2012:1) who opines that activating and motivating learners during the teaching and learning process are among the roles of a teacher in an active

learning mode. The author expounded this by indicating that activating learners means that learners are not only assigned to receive or listen to what a teacher has explained but they must be involved in asking or answering questions, working in groups, assisting other learners and demonstrating critical and creative thinking. Jalbani (2014:2) adds that teachers who have skills and resources to effectively manage their classroom social and emotional challenges promote an optimal classroom climate.

In the claim of Ubit (2017:208), research suggests that quality teaching involves teachers' ability to create classroom environments that encourage an effective learning atmosphere. Effective teaching deals with creating classrooms as places with a minimum of disruption and distraction where learners can attend to instructional tasks, orient themselves toward learning and receive a fair and adequate opportunity to learn. The author concludes that if trips and observations are planned taking into consideration the individual differences of the students, it can lead to effective learning.

Both teachers and the students in the current study affirmed that it is the role of Accounting teachers to integrate core concepts from various subject areas in order to help their students understand concepts and issues during Accounting instructional periods. They do this by guiding their students to use what they have learnt in other subjects or related subjects and general things they already know to help them understand new concepts in Accounting.

This is reinforced by Manurung (2012:2) who indicated that creativity is necessary to facilitate effective teaching in the daily teaching and learning process where a teacher is able to overcome common problems faced by learners such as being hesitant to play a role and being afraid of making mistakes. The author also noted that creative teachers are able to design joyful teaching where complex things are explained in simple ways or uninterested learners become interested in the teaching process. It is supported by a study conducted by Khalil and Elkhider (2016: 149) that for an effective instruction to take place, problems should be relevant, interesting, and engaging and

should be a progression from less to complex problems (Khalil & Elkhider, 2016).

Finally, as corroborated in a study by Hussain and Ayub (2012: 1738), there is a positive correlation between student learning style and teaching. Therefore, it is important for teachers to understand the varied needs and interests of students. Students come from different psycho-social backgrounds and have varied needs and interests. Teachers should, therefore, adjust their teaching styles to cover all students in the class.

5.4.4 Research Question Four: What perceptions do respondents have concerning the influence of Accounting teachers' pedagogical communicative practices on students' learning experiences?

This question sought to solicit the views of teachers and students on the influence of pedagogical communicative strategies adopted by Accounting teachers during lesson delivery. It was found that practices employed by teachers help students to feel comfortable in class, increase students' participation and students' engagement, achieve better academic performance and help students to take risk.

Teachers are seen as role models and mentors in the classroom. Therefore, every action taken by teachers has a lasting effect on their students' academic life and beyond. Teachers are expected to adopt practices that will instigate higher academic achievement and better social behaviour in the lives of their students. Alluding to research findings, Ubit (2017:208) makes it clear that competent teachers set the tone of the classroom by developing and encouraging relationships with their students. They design lessons that build on students' strength and abilities, establishing and implementing behavioural guidelines in ways that promote intrinsic motivation. They also coach students through conflict situations, encourage cooperation among students and act as role models for respectful and appropriate communication and exhibitions of pro-social behaviour.

Both teachers and students in the current study were of the view that pedagogical communicative practices adopted by Accounting teachers in the instructional process, help student to feel comfortable in class, increase students' participation and their engagement and achieve better academic performance. They also emphasised that Accounting teachers acknowledge and publicly appreciate diverse cultural and social points of view from students and help students to discover new Accounting knowledge on their own.

Buttressing this finding, Varga (2017:6) postulates that it becomes clear that if students perceive that they are welcomed and wanted in the classroom, they become motivated and participate effectively in the class. Thus, the role the teacher plays in the classroom affects the perception the students have on the relationship and the classroom environment, which ultimately contribute to achievement. Ubit (2017:207) indicates that although students found it difficult to articulate, they generally expected teachers to deliver their lessons in a way that was easy for students to understand and to teach with some humour so students would not be bored. Again, they expect them to explain the lesson first to them until they understand and are willing to repeat if students do not understand.

In addition, Accounting teachers are able to adopt practices that motivate students to strive to be the best, enjoy studying, build their confidence to take risk and encourage them to take ownership of outcomes of their actions and behaviour in the classroom. They do this through the use of their body gestures to make students feel comfortable in class to ask and answer questions, appropriate teaching and learning resources that help students to understand Accounting concepts. Accounting teachers ensure that students remain on task, pay attention and show interest in the Accounting lesson and relate Accounting concepts to practical things outside the classroom.

In support of this finding, Varga (2017:6) suggests that the most powerful predictor of a child's motivation is the child's perception of control. The author notes that because students already have a history of experiences with whether adults are attuned to their needs, teachers

build on these experiences and that a student's perception of the teacher's behaviour impacts the relationship. That is, students who feel their teacher is not supportive towards them have less interest in learning and are less engaged in the classroom. According to Morayo (2015:53), the interaction in the classroom entails an active encounter of the teacher and the learner through verbal, gestural and resource instrumentality to bring about effective communication in the teaching and learning process. The author, again, added that the form of teacher's initiation will go a long way to influence the kind of activities and interactions that will go on in the classroom.

5.4.5 Research Question Five: What measures do heads of schools put in place to ensure the right practices of their teachers?

An analysis of the sampled responses from the heads of schools revealed that one of the measures they put in place to ensure the appropriate deployment of teachers' PCP is to create an enabling environment for the teachers to operate. Usaini, Abubakar and Bichi (2015:203) posit that the educational process of development occurs in physical, social, cultural and psychological environment. This is to say that a conducive environment is crucial for an effective and fruitful learning to take place. A favourable school environment provides the necessary stimulus for learning experience.

The heads of schools indicated that an important measure that maximises academic success is supervision of teachers. The heads acknowledged the fact that periodic supervision reports from the Heads of Department (HoDs) and external supervisors about happenings in the school are received. Again, they visit the classes to check how effective materials and resources are being used. Findings from the work of Samoei (2014) established that principals orient new teaching staff, supervise curriculum timetabling and monitor students' academic progress. It was, then, recommended that principals should set enough time for instructional supervision in schools.

The responses from the heads of schools revealed that provision of infrastructure to teachers influences teachers' use of the appropriate PCPs during instruction. To the respondents, the physical environment of the school, coupled with its aesthetic beauty, adds to academic success. Aside the provision of the government, heads try to do things within their means to make the school environment beautiful and attractive to both students and staff for effective learning. They, again, enhance transparency in the deployment of resources given by the government and make them readily available to the teachers. This is in harmony with Koroye's (2016:3) findings which revealed that aesthetic beauty of the school and infrastructural facilities significantly influence students' academic performance. Thus, equipment, instructional materials and school location significantly influence the academic performance of students. Teaching Learning Materials (TLMs) that are used during instructional delivery play a key role in the PCPs of teachers. As found in the study by Kimeu, Tanui and Ronoh (2015:72), teacher instructional resources largely influence students' academic performance. These resources include reference books and guides, students' and teachers' textbooks, charts, chalk boards and chalk, classrooms, laboratory apparatus and chemicals as well as teaching and learning materials.

5.4.6 Hypothesis one: *There is no statistically significant difference between teachers' demographic characteristics and their pedagogical communicative practices.*

Results obtained from the analysis carried out on data collected on hypothesis one revealed that there was no significant difference between teachers' gender based on their pedagogical communicative practices. This agreed with the findings of Morayo (2015: 59) that a teacher's gender did not influence their pattern of interaction in the class. These findings are also in agreement with a study conducted by Owolabi and Adebayo (2012:75) which revealed that a teacher's gender has no effect on their ability to impact knowledge on the students. The reason might be that, male and female teachers might

have been equally exposed to the same form of training during their teacher preparation programmes in their field of study and that might inform how they teach. This is, therefore, possible that gender perception of instructor might be related to difference in teaching styles.

The outcome of the analysis also revealed that teachers with 10 years or more teaching experience significantly influenced their pedagogical communicative practices negatively. This seems to be in harmony with Morayo's (2015: 59) finding that years of experience did not significantly influence teachers' pattern of interaction. To the author, this is because the more Accounting teachers teach for long, the less they use the pedagogical communicative practices. The reason might be that most teachers over time settle down to routine practices with little or no development (Morayo, 2015: 59). The findings of this current study may also be attributed to the fact that teachers with more years of teaching experience might take lots of things for granted and ascribe to themselves some level of perfection which will make them unmotivated to apply the needed PCPs during their instructional sessions. On the other hand, the finding contradicts Kola and Sunday (2015: 12) who opined that inexperienced teachers are typically less efficient than the experienced teacher. That is, teachers who have taught for more years, in the view of Kola and Sunday, 2015) should be able to apply the needed PCPs making them more efficient. Research suggests that how students learn depends very much on their teachers. Meanwhile, what teachers do in classrooms depends upon their knowledge of pedagogy, acquired primarily through their practical experiences in the classroom (Ubit, 2017:208).

The result also indicated that professional qualification has no difference with teachers' pedagogical communicative practices. This is in agreement with the study of Morayo (2015:53), in which no significant relationship was found between teachers' qualification and their pattern of interaction in English as Second Language (ESL) classrooms.

On the other hand, however, the finding of the current study contradicts the finding report by Rotumoi and Too (2012:183) from their research that teachers' qualification plays an important role in teaching because they influence instructional competence and may also determine the existence of instructional problems in the classroom context. It is postulated that teachers' qualification level has impact on students' performance (Rotumoi & Too, 2012; Owolabi & Adedayo, 2012; Kola & Sunday, 2015). However, Kola and Sunday (2015: 12) argue that qualification of teachers is only necessary as long as it is not to the expense of their personal quality.

5.4.7 Hypothesis Two: *There is no statistically significant influence of teachers' pedagogical communicative practices on students' academic performance*

The Pearson coefficient (r = 0.22) obtained from the analysis carried out on the data for hypothesis two, shows that there is a weak positive relationship between students' performance and teachers' pedagogical communicative practices, and the t-value in the regression analysis was also found to be insignificant.

This is in agreement with the study conducted by Akiri (2013:105) that effective teachers produce better performing students but the observed differences in students' performance were statistically not significant. This indicates that Accounting teachers who adopt appropriate pedagogical communicative practices in their classroom achieve better academic performance for their students. Accounting is a subject that demands a lot of demonstrations. Therefore, Accounting teachers are supposed to use practices that will encourage their students to be involved in classroom activities which will lead to better understanding. In support of this, Ubit (2017:208) asserts that teachers' instructional quality, students' achievement and enjoyment, and social interaction, are positively related to well-being in school. Ganyaupfu (2013:62) adds that lecturer competencies in the classroom have a statistically positive influence on students' academic achievement. On the contrary though, Oviawe (2016:115) disagrees with the findings of

this current study, from his observation that there is low negative relationship between teacher effectiveness and student academic achievement in basic technology.

However, Costa et al. (2015) support the import of the study by indicating that the results obtained in their research show that perceived teacher competencies, including their pedagogical communicative practices, influence student-student interactions and learning performance positively and significantly. Student-student interactions positively and significantly influence learning performance which, in turn, influences positively and significantly students' academic achievement. The established model provides insights for a better understanding of the importance of communication, in the context of the classroom, and of the learning involvement of students in the academic activities, towards the promotion of school success.

The study has revealed that although Accounting teachers' pedagogical communicative practices are essential for teaching and learning, they have no significant influence on the academic achievement of senior high school students. Yet it is crucial that Accounting teachers engage in both conventional and non-conventional but acceptable pedagogical communicative practices to facilitate teaching and learning. Figure 5.1 shows the outcome of the conceptual framework.

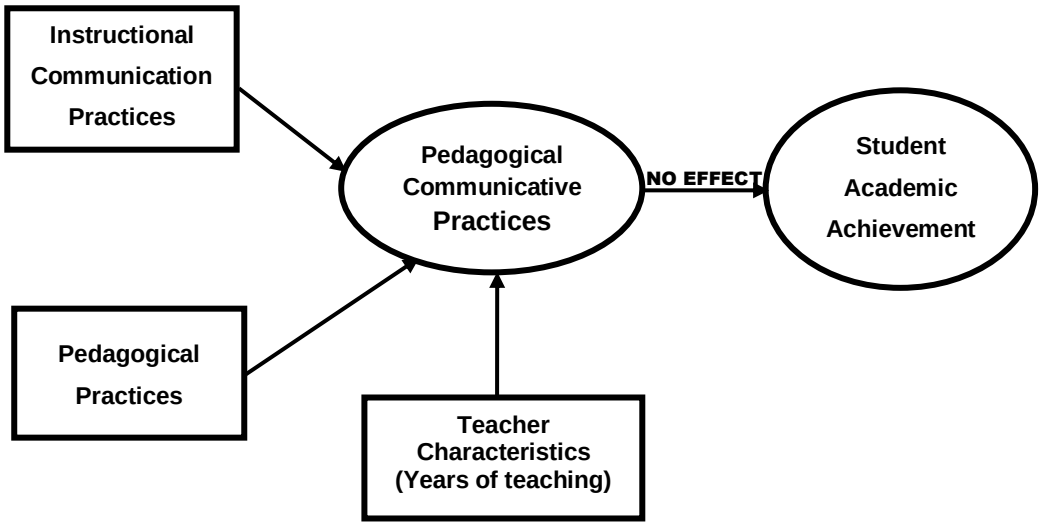

Figure 5.1: Revisiting the influence of teacher's pedagogical communicative practices on students' academic achievement
***Source**: Author's own construct (2020)*

5.5 SUMMARY

The study sought to investigate the influence of Accounting teachers' pedagogical communicative practices on students' academic achievement in the Ahafo, Bono and Bono East Regions of Ghana. The concurrent nested mixed methods research design was employed for the study in which four instruments were used to collect data for analysis. Accounting teachers and students with varying demographic characteristics took part in the study. In all, 54 teachers (male and female) with qualifications ranging from diploma to master's degree, 425 students (male and female) in form two and three Accounting classes and two heads of school, took part in the study. The data collected from the field were analysed and the results presented in contextual synchronicity with five research questions and two hypotheses formulated for the study.

The analysed data of the study indicated that Accounting teachers deploy numerous pedagogical communicative practices in the discharge of their duties as implementers of the curriculum and that the professional qualification of Accounting teachers did not have significant relationship with teachers' pedagogical communicative practices. The underlying conclusion is that Accounting teachers who deploy appropriate pedagogical communicative practices in the discharge of their duties, especially in the classroom, perhaps enhance the academic performance from their students. However, the study has revealed that the impact of the pedagogical communicative practices on students' academic achievement is largely insignificant.

CHAPTER SIX
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

6.1 INTRODUCTION

The main objective of the study was to examine the influence of Accounting teachers' pedagogical communicative practices on the academic achievement of Accounting students, with the aim of bringing out those pedagogical communicative practices that influence students' academic achievement and the extent to which these practices occur. The results of the investigation could form the basis for making teaching, administrative and policy decisions towards improving teachers' pedagogical communicative practices in the Ahafo, Bono and Bono East Regions of Ghana.

This chapter includes a summary of the findings, conclusions drawn from the findings, and recommendations to stakeholders on how to address the issues outlined in the study. Topical areas covered in the chapter are restatement of the problem, research questions, methodology, findings of the study, conclusions and implications and recommendations for further study.

6.2 SUMMARY

6.2.1 Restatement of the Problem

The Ghanaian senior high school system turns out thousands of students every year after they have successfully written the West African Senior School Certificate Examinations (WASSCE). While some students perform quite well in the examinations, a good number of them perform poorly. The statistics on the performance of students in the WASSCE in the three regions show that between 2015 and 2018, quite a number of schools struggled regarding students' performance in the WASSCE examinations. A lot of research has been conducted by scholars to ascertain reasons why students fail. Some of these studies have sought to examine the factors that impact on students' academic performance. Yet, despite the numerous recommendations, some students continue to perform abysmally in

their examinations. It is enough to say that teachers, as the implementers of the curriculum, wield a lot of influence in the educational process. Although several other factors contribute to student learning and success, the pivotal role of the teacher in the learning process cannot be overemphasised. Consequently, the general expectation is for teachers to deliver on the mandate of ensuring that the students they teach are able to perform well academically. Since the role of the teacher is paramount in the educational process, the teacher's failure to deliver on his/her professional mandate will, undoubtedly, have an adverse influence on students' academic performance. It is for this reason that often teachers are the ones who receive the blame for students' academic failures. Yet, without appropriate research, it may be difficult to properly ascertain the influence that teachers wield on student learning can occur.

6.2.2 Restatement of Research Questions

A number of research questions were formulated to guide the study. They included the following:

1. What are the pedagogical communicative practices Accounting teachers engage in while discharging their duties as implementers of the senior high school accounting curriculum?
2. What is involved in the selection of the appropriate pedagogical methods for instruction?
3. What roles do Accounting teachers perform in the pedagogical communicative process from the perspectives of both teachers and students?
4. What perceptions do respondents have concerning the influence of teachers' pedagogical communicative practices on students' learning experiences?
5. What measures do heads of schools put in place to ensure that Accounting teachers employ the right pedagogical communicative practices in their classrooms?

Two Hypotheses were also formulated:

1. There is no statically significant influence of Accounting teachers' demographic characteristics on their pedagogical communicative practices.
2. There is no statistically significant influence of Accounting teachers' pedagogical communicative practices on students' academic performance.

6.2.3 Review of Methodology

The study adopted a concurrent mixed methods design that combined quantitative and qualitative data collection techniques. In the data gathering process, the teacher and student participants completed a questionnaire each. The teacher participants were each further subjected to a structured observation, while teaching a normal Accounting class, using a structured observation guide. The questionnaire was mainly closed-ended with a five-point rating scale of responses provided for the respondents. The observation guide also followed the same structure as the questionnaire with similar question items and observed options. The questionnaire was administered to 54 teachers and 425 students from 34 public senior high schools in the Ahafo, Bono and Bono East Regions of Ghana that offer Accounting. The results of the students' questionnaire data were used to triangulate those of the teachers. With two days spent in each school, an observation of the pedagogical communicative practices of teachers was carried out using a structured observation guide. Accounting achievement test was also conducted for students to ascertain the influence of Accounting teachers' pedagogical practices on students' academic performance in Accounting. The test was made up of 20 multiple choice question items with alternative response options lettered 'A' to 'D' and students were allowed 30 minutes to take the test.

Collection of the qualitative data followed immediately after the quantitative data gathering through interview. Two heads and 14 teachers were interviewed in the qualitative data gathering phase. The

interview guide that was used was made up of nine (9) items for the respondents. A time suitable to each particular head and teacher was set aside for the interview session within the two-day data collection period.

The method of analysis used for the quantitative data included descriptive and inferential statistics (means and standard deviations, multiple regression and simple linear regression) analysis. A simple linear regression was conducted on the test scores of students to determine whether there was a statistically significant influence of teachers' pedagogical communicative practices on students' academic achievement. The qualitative data were analysed and reported separately, using thematic approach.

6.2.4 Findings of the study

From the analysis of both the quantitative and qualitative data, a number of findings emerged in response to the five research questions and two hypotheses that guided the study. The first research question sought to find out the pedagogical communicative practices (PCPs) that Accounting teachers engage in while discharging their duties as implementers of the senior high school Accounting curriculum. The quantitative data meant to address the questions were organised and entered into the computer for analysis using SPSS. From the overall means that were generated together with corresponding standard deviations, single item mean weights were calculated. The mean weights were located between the numerical values of 1 and 5, which represented the five response options of the instruments used in the research, namely, strongly disagree (1), disagree (2), uncertain (3), agree (4), and strongly agree (5), in that order. The calculation of the weighted means helped in the interpretation of the means in the context of the identified levels of the pedagogical communicative practices.

From the analysis of the questionnaire responses and the structured observation, teachers seemed to deploy numerous PCPs in their instructional delivery. The high mean scores recorded were on

items 1, 7, 11 and 14. These were mean scores of 4.5 and above. The results from the analysis indicated that, among other PCPs, the Accounting teachers:

a. Spoke in voices that were audible enough thus enabling all students to hear clearly all the time.
b. Regularly motivated students to perform well in Accounting.
c. Created a positive learning environment in class.
d. Used illustrations to elaborate the teaching of Accounting concepts.
e. Used a variety of assessment techniques to determine students understanding.

The PCPs used according to the teachers were: “Voice is always audible and that all students can clearly hear” (M = 4.72, SD = .45), “Students are regularly motivated to perform well in Accounting” (M = 4.63, SD = .49), “A positive learning environment is created in class” (M = 4.70, SD = .46), “Illustrations are used to elaborate the teaching of Accounting concepts” (M = 4.63, SD = .52), and “A variety of assessment techniques are used to determine students understanding” (M = 4.52, SD = .54), with similar findings from the observation analysis. These PCPs all recorded means of 4.45 and above signifying the highest level of agreement on the scale in teachers discharging their duties as implementers of the curriculum. A mean above 3.5 for the observation was taken as respondents agreeing to the use of these PCPs by Accounting teachers in their lesson. The Accounting teachers were homogenous (SD = 0.45) in their responses on the statement “Speaks loudly and boldly enough for students to hear in the class” which happens to record the highest mean (4.72) among all the PCPs. These aids build students’ confidence to participate in class always. Also, they affirmed that Accounting teachers used oral communication, written communication, illustrations, presentations and project as pedagogical strategies to elaborate and discuss concepts during accounting lesson.

Teachers created a positive learning environment where students are encouraged to adopt practices that promoted peer support during instruction and beyond. This is to say that the learning environment plays a significant role in developing students' motivation to learn, while positive relationships also help to maintain students' interest and active engagement in the learning process.

The second research question focused on ascertaining qualitatively from the Accounting teachers how they select appropriate pedagogical methods for their instructional sessions. The results from the interview were presented in the following themes:

a. Choice of method for instruction
b. Differentiation of pedagogical strategies.
c. Determinants of choice of appropriate pedagogical method for instruction.

It was generally revealed that the selection of pedagogical strategies began with the decision to choose a specific strategy based on the level of differentiation in the cognitive level of the students which then fed into other determinants such as the background knowledge of the student, their age and other important characteristics to determine the kind of instructional method to adopt for an instructional session. It was brought to light that the desire of the teacher to employ diversity during instructional delivery played a key role in the selection of instructional strategies. These factors coupled with the teachers' own pedagogical capabilities come to play when the teacher is preparing for an instructional session. This is to say that the process of instructional delivery involves applying a repertoire of instructional strategies to communicate and interact with students around academic content and to support student engagement.

The third research question was to assess the role of teachers in the pedagogical communicative practices from the dimensions of both the teacher and students. The roles of teachers from both teachers' and students' perspectives, among others, were identified to be:

a. Encouraging peer-tutoring in the Accounting lessons.
b. Involving students in explaining core Accounting concepts
c. Using pedagogical skills to help erode socio-cultural stereotyping among students
d. Building students' background knowledge into Accounting lessons with the methods of instruction.
e. Acceptance of students' views which enables them to come out with their own explanation and definition of concepts in Accounting.
f. Using TLMs to enable students to critique and judge the information given in class.

The SPSS analysis generated the overall means (M) and standard deviations (SDs) of the schools. All these came with mean values of more than 3.0.

The objective of the fourth research question was to identify respondents' perceptions of the influence of teachers' pedagogical communicative practices on their learning experiences. It was found that both teachers and students were of the view that:

a. Pedagogical communicative practices adopted by Accounting teachers in the course of instructional process helped students to feel comfortable in class, increase students' participation and student engagement and achieve better academic performance.
b. Accounting teachers acknowledge and publicly appreciate diverse cultural and social points of view from students and help students to discover new Accounting knowledge on their own.
c. Accounting teachers are able to adopt practices that motivate students to strive to be the best, enjoy studying, build their confidence to take risk and encourage them to take ownership of outcomes of their actions and behaviour in the classroom.

The fifth research question focused on determining qualitatively the measures heads of schools put in place to ensure the right practices are carried out to ensure effective pedagogical communicative practices of teachers. It was realized from the responses that heads of schools were doing their best to help students and teachers alike to succeed. It was reported by the two heads that their relationship with the teachers were cordial and highly professional. Monitoring and supervision were crucial in which there was a chain of supervision from external to internal. This clearly shows that these heads of schools have put some measures in place to ensure that efforts are maximized in the best interest of both teachers and students.

Research objective six, which was presented in the form of a hypothesis, focused on examining whether there was a statistically significance influence of teachers' demographic characteristics on their pedagogical communicative practices. The demographic variables of the teachers used for the study were gender, years of teaching and professional qualification. A multiple regression analysis was carried out to estimate the influence of the demographic variables on PCPs.

It was revealed that there was no statistically significant relationship between teachers' gender and their pedagogical communicative practices. This was in agreement with a study conducted by Owolabi and Adedayo (2012:75) which revealed that teachers' gender had no effect on their ability to impart knowledge to the students. This may have resulted from the fact that both male and female teachers might have been equally exposed to the same form of training during their teacher preparation programmes in their field of study which eventually might inform how they teach.

Another finding from this result is that teachers with 10 years or more teaching experience significantly influenced their pedagogical communicative practices negatively. This finding contradicts what Kola and Sunday (2015: 12) opined that inexperienced teachers are typically less efficient than the experienced teacher. Teachers who have taught for more years, in the view of Kola and Sunday (2015), should be able

to give out more effective PCPs making them more efficient. The reason for the recorded negative influence of more teaching experience on PCPs in the current study could be attributed to the fact that teachers with more years of teaching experience might take lots of things for granted and ascribe to themselves some level of perfection which will cause them to be unmotivated to apply the needed PCPs during their instructional sessions.

Again, the results showed that professional qualification has no relationship with teachers' pedagogical communicative practices. This, however, was in agreement with the findings of Morayo (2015:53), who recorded that there is no significant relationship between teachers' qualification and their pattern of interaction in English as Second Language (ESL) in classrooms.

Research objective seven, which was also presented as a hypothesis, focused on determining whether there was a statistically significant influence of teachers' pedagogical communicative practices on students' academic performance. A simple linear regression was estimated. An R-square of .0072 implying that .7% of the variation in students' performance was explained by teachers' pedagogical communicative practices. This meant that 99.3% of the variation in students' performance was explained by the other factors aside from the teachers' pedagogical communicative practices. The non-standardised results obtained from the analysis carried out on data collected on this hypothesis revealed that, there was a positive relationship between students' performance and teachers' pedagogical communicative practices but the t-value was insignificant (.54 > .05). This, however, was in agreement with the study conducted by Akiri (2013:105) that effective teachers produce better performing students but the observed differences in students' performance were statistically not significant. The reason gathered from this result was that Accounting teachers who adopt appropriate pedagogical communicative practices in their classroom achieve better academic performance for their students. Other factors such as environmental and students' characteristics affect students' academic achievement.

6.4 CONCLUSIONS

On the strength of the results obtained from the study, the following conclusions could be drawn:

Teachers rely mostly on verbal pedagogical communicative practices supported by non-verbal PCPs. These practices help students to assimilate concepts and principles better, and promote effective teaching and stimulating learning interactions. Even the semiotics that teachers employ in order to make their instruction intelligible is crucial in the curriculum implementation process. This is especially so because students sometimes tend to focus more on teachers' countenance, body language and general semiotics in order to ascertain the level of importance of what is specifically being taught. If a teacher maintains a serious countenance and at the same time displays an obvious business-like posture, students may see it as a sign that what is being taught is of great importance.

Teaching is a science as well as an art. Therefore, during instructions, the personality, emotion, readiness and soundness of mind of both the teacher and students play a major role in determining the success or otherwise of the lesson. Teachers have to consider, among other things, the nature of their students as well as the activities to be undertaken in the lesson before selecting the appropriate pedagogical methods for instruction. Effective teachers carefully consider, before and during lessons, students' age, culture, needs, maturity level, motivation, readiness and willingness to learn. At this point, the invaluable experience of the teacher, as the main implementer of the curriculum comes to play. Teachers who have gained a considerable amount of teaching experience are usually able to count on their experience in order to deal with students who possess varied differences. The individual differences of students have to be considered during instruction.

Accounting teachers have several significant roles to play in the teaching of the Accounting subject. As revealed in the study, the characteristics teachers display in the learning environment affect the perception of students, which eventually affect their performance.

Therefore, as role models of the students, teachers are expected to put up good behaviours that are worth emulating. If teachers would stay professional in the discharge of their duties and stick to the specific tasks given them, they would be helping their students in diverse ways to overcome their numerous challenges, and prepare them adequately for the harsh realities of life.

The selection of appropriate pedagogical communicative practices has much impact on students' learning experiences. This is where the training that teachers have received is activated. At this point, teachers ought to fall on their professional skills-set in order to deliver on the mandate for which their services are engaged. Students' learning experiences are further enhanced for utmost academic achievement if teachers are able to employ the most appropriate pedagogical communicative practices. Accounting teachers who are able to engage in the most appropriate pedagogical communicative practices enhance Accounting students' learning experiences, thereby ensuring academic success.

Gender, age and professional qualification did not determine Accounting teachers' pedagogical communicative practices. This is a clear indication that since both male and female Accounting teachers of varied ages and professional qualifications go through virtually the same professional training, they engage in the same pedagogical communicative practices that are appropriate for the attainment of academic success.

The effectiveness of Accounting teachers' pedagogical communicative practices contributes to students' academic performance. Teachers may engage in one form or another pedagogical communicative practice during their engagement with their students. But if these practices are not effective enough, the academic success of the students may not be guaranteed.

6.5 RECOMMENDATIONS

Based on the findings of the study and the conclusions drawn, the following recommendations are offered for policy and practice:

1. Pedagogical communicative practices must form part of the training of teachers for the senior high schools in order to prepare the teachers adequately for their assignments. Individual graduates who may be employed to teach Accounting without the initial teacher education, must be made to undergo some form of orientation provided by their school heads to expose them to skills in effective pedagogical communicative practices, both verbal and non-verbal. After the initial training or exposure, the practitioners are to be provided with regular in-service training through workshops on how to sustain and improve on pedagogical communicative practices since the choice of a teacher's PCPs will influence the performance of the students.
2. The GES in collaboration with the Ministry of Education should introduce such activities as seminars, workshops and symposiums for teachers on the selection of content, learning experiences and pedagogy that are relevant to teaching of specific topics in Accounting. Also, selection should go beyond content and methods in order to establish human characteristics that are likely to influence teaching and learning. These are to ensure that teachers are not merely equipped with the theoretical knowledge but that they possess the expertise, confidence and the drive to display effective classroom pedagogical communicative practices.
3. As part of motivating their students, teachers should constantly look for new and effective ways of creating an enabling and positive learning environment where students are encouraged to adopt practices that promote peer support and tutoring during instruction and beyond. This is to ensure that all students, notwithstanding their background, culture, or personality, can be expected to participate fully in the classroom activities.
4. Teachers should constantly strive for effective ways of communicating their lessons since these undoubtedly impact on students' academic performance.

5. The Quality Assurance unit of GES should ensure that quality teaching environments are created and quality teaching learning materials are available in the schools to promote effective and quality teaching and learning in schools.

6.6 SUGGESTIONS FOR FURTHER RESEARCH

The following areas are recommended for further research:

1. In the future, other researches could explore the psychomotor and affective domains of students' performance in Accounting examinations. These domains, when appropriately explored, will prove crucial in Accounting for the objectives that strongly relate to students' attitudes, interests, motor skills and physical coordination. This is especially so primarily because of the practicality that often characterises the teaching and learning of the Accounting subject.
2. A similar study could be carried out in which more days would be spent in a school for a more comprehensive observation than the two days spent in the current study. A minimum of four days is recommended as it is believed that this will help to affirm the reality of observed PCPs and their impact on students' academic achievement.
3. The current study with its mixed methods approach could be replicated in other regions of Ghana to examine whether there is consistency in the findings obtained. This is due to the fact that different geographical locations present different circumstances that pertain to education. Therefore, replicating the study in other parts of the country, while employing the mixed methods approach will certainly suffice in bringing out new research realities that can help in gaining a thorough insight into the issues highlighted by this study on a broader scope.
4. A similar study could be conducted at a higher education (tertiary) level on Accounting lecturers on how they use the pedagogical communicative practices to improve students' academic performance. Such a study would be a source of help

to policy makers, tertiary education leadership and other stakeholders at the higher education level as they strive to improve students' academic achievement. Lecturers at all tertiary institutions in the country could assess the pedagogical communicative practices they engage in, even as they make frantic efforts that are geared toward improving teaching and learning and consequently maximizing students' academic achievement.

6.7 LIMITATIONS OF THE STUDY

This study focused on investigating the influence of Accounting teachers' pedagogical communicative practices on students' academic achievement in public senior high schools in the Ahafo, Bono and Bono East regions of Ghana. Wider generalisations could, therefore, not be made about teachers' pedagogical communicative practices in all Ghanaian school types beyond this region. Again, due to the constraints of time and other resources, the study was limited to 34 public senior high schools that offered Accounting, 54 Accounting teachers, 425 Accounting students and only two of the heads of schools. Also, the advanced notification given to teachers and heads of schools about lesson observation could possibly cause them to make special lesson preparations towards the researcher's visits. Furthermore, the researcher's presence in the classrooms might have influenced the way teachers behaved during their lesson delivery. Although the advanced notification and the researcher's presence in the classroom might have influenced the teachers and heads to prepare to put up better performances, such performances would be an indication of how professionally equipped they were as at the time of the study. Also, since the West African Senior School Certificate Examination results of past students were used as a reflection of what current students have obtained, the study might not give the true reflection of the real current state of affairs.

6.8 CONCLUDING REMARKS

The senior high school system in Ghana has turned out a lot of students over the years since its inception. Undoubtedly, some of these students have managed to scale through successfully to higher levels, both academically and socially. Others have had to struggle in order to succeed. There has always been the need to consider ways through which stakeholders in education could help improve the senior high school system so that a lot more students could successfully get through to the tertiary level. It is incumbent on policy makers and stakeholders in education to properly manage the Ghanaian education system by coming up with education policies that seek to fine-tune the system so as to bring out the best in both teachers and students. Teachers ought to undergo rigorous training and frequent in-service training workshops that would help sharpen their teaching skills, while at the same time keeping them updated on current pedagogical and communication strategies needed for today's student.

The researcher is of the conviction that the study will inform policy, improve practice and contribute to knowledge. This is especially so because a lot of researches and theories in the area of curriculum and teaching have focused on either communication and its impact on academic achievement or pedagogy and its impact on academic achievement. However, from the researcher's encounter with the relevant literature, it appears not much study has been conducted in the area characterised by a synthesis of pedagogy and communication, and the influence that such a combination has on the academic achievement of senior high school Accounting students. The conceptual framework proposed by the researcher, therefore, fills that research gap, with the hope of helping stakeholders in education to maximize students' academic achievement by bringing out such pedagogical communicative practices that teachers, as implementers of the curriculum, can employ in order to achieve the overall educational objectives.

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APPENDICES

APPENDIX A

ETHICS CERTIFICATE

UNISA university of south africa

UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

Date: 2017/08/16
Dear Ms Ankomah,

Ref: 2017/08/16/57663629/16/MC
Name: Ms AT Ankomah
Student: 57663629

Decision: Ethics Approval from 2017/07/12 to 2022/08/16

Researcher:
Name: Ms AT Ankomah
Email: aktankmah@yahoo.co.uk
Telephone: 020 815 2811
Supervisor:
Name: Prof TI Mogashoa
Email: 012 429 4775
Telephone: mogasti@unisa.ac.za

Title of research:
Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements in Ghana

Qualification: PhD in Curriculum and Instructional Studies

Thank you for the application for research ethics clearance by the UNISA College of Education Ethics Review Committee for the above mentioned research. Ethics approval is granted for the period 2017/08/16 to 2022/08/16.

The medium risk application was reviewed by the Ethics Review Committee on 2017/08/16 in compliance with the UNISA Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.
The proposed research may now commence with the provisions that:

University of South Africa
Preller Street. Muckleneuk Ridge. City of Tshwane PO Box 392 UNISA 0003 South Africa VeleÑcjne: +27 1 2 429 31 1 1 Facsimile: +27 1 2 429 41 50 www.unisa.ac.za

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.

2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the UNISA College of Education Ethics Review Committee.

3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.

4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing.

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.

6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.

7. No field work activities may continue after the expiry date 2022/08/15. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

The reference number 2017/08/16/57663629/ 16/ MC should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,

Dr M Claassens
DEAN
CHAIRPERSON: CEDU RERC
mcdtc@netactive.co.zaApproved - decision template — updated 16 Feb 2017

Prof V McKay
EXECUTIVE

University of South Africa
Preller Street. Muckleneuk Ridge. City of Tshwane PO Box 392 UNISA 0003 South Africa Telephone: +27 1 2 429 31 1 1 Facsimile: +27 1 2 429 41 50
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APPENDIX B

INTRODUCTORY LETTER FROM UNISA

UNISA | college of education

1st October, 2018

TO WHOM IT MAY CONCERN

Dear Sir/Madam

LETTER OF INTRODUCTION – MISS AKUA TIWAA ANKOMAH

I write on behalf of Miss Akua Tiwaa Ankomah who is my Doctor of Philosophy in Education (Ph.D) student at the College of Education, Department of Curriculum and Instructional Studies, University of South Africa.

Miss Ankomah is seeking permission to conduct research entitled:

Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievement in Ghana in your region.

The aim of the study is to investigate the effects of teachers' pedagogical communicative practices on students' academic achievement, with the view of bringing out those pedagogical communicative practices that positively or negatively affect students' academic achievement and the extent of occurrence.

I write to request that you assist Miss Ankomah to get access to your schools and all the data she require from your office in order for her to conduct the research.

As the supervisor, I promise to ensure that the confidentiality of the data is protected.

I hope my request would be granted with your warmest consideration.

Thank you.

Yours faithfully,

Prof. T. I. Mogashoa
Email- mogasti@unisa.ac.za
Mobile: +2782 681 7934

APPENDIX C

LETTER OF INTRODUCTION

GHANA EDUCATION SERVICE

DIRECTOR: PETER ATTAFUAH;
PhD; M Phil; BEd, Hons (Sc. Ed); Dip (Phy Sc.).

BANKERS: Ghana Commercial Bank.
Sunyani Main.
In case of reply, the number and date of this
Letter should be quoted

Our Ref: . GES/BA/PG-385/10

Your Ref: .....

REGIONAL EDUCATION OFFICE
POST OFFICE BOX 30
SUNYANI
BRONG AHAFO REGION
GHANA WEST AFRICA

15th November, 2018

ALL MUNICIPAL/DISTRICT DIRECTOR, GES, B/A
ALL HEADS OF 2ND CYCLE SCHOOLS, GES, B/A

LETTER OF INTRODUCTION – IN RESPECT OF MISS AKUA TIWAA ANKOMAH

This is to introduce to you the above-named person for research work in your outfit.

Please, this is to enable her conduct research entitled: Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievement in some of our Schools in the Brong Ahafo Region.

She is a student at the College of Education Department of Curriculum and Instructional Studies, University of South Africa.

You are requested to ensure that her research activities in your school do not disrupt normal instructional hours.

You also requested to give her all the guidance to make her work a success.

Thank you.

PETER ATTAFUAH, PhD
REGIONAL DIRECTOR, B/A

CC:
Miss. Akua Tiwaa Ankomah ✓
College of Education, Dept. of Curri. And Instructional Studies
University of South Africa

LY

APPENDIX D

PERMISSION TO CONDUCT RESEARCH (CIRCUIT OFFICE)

Request for permission to conduct research at _____

Title of your research: Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements

Date_____

Name of the person to whom you address the request

_____

Department of the person _____

Contact details of the person (tel. and email address)

_____

Dear _____

I, Akua Tiwaa Ankomah, am doing research under supervision of Prof. T. I. Mogashoa, an Associate Professor in the College of Education, Department of Curriculum and Instructional Studies towards a PhD at the University of South Africa. We are inviting you to participate in a study entitled: Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements in Ghana. The aim of the study is to investigate the effects of teachers' pedagogical communicative practices on students' academic achievement, with the idea of bringing out those pedagogical communicative practices that positively/negatively affect students' academic achievement and the extent to which this occurs.

Your school has been selected because the location is ideal for the study, and it is envisaged that the study will be reasonably spread across the region and thus be representative enough so as to ensure the authenticity and credibility of the research.

The study will entail both qualitative and quantitative features. Selected Heads will be interviewed and the lessons of teachers while teaching will be observed. This will constitute the qualitative part. Responses of teachers and students to questionnaires as well as the student responses to Accounting achievement test, together with the

documented data will take care of the quantitative aspect. All these are aimed at investigating the effects of teachers' pedagogical communicative practices on students' academic achievement. Needless to say, the study will be extremely beneficial to teachers and students, as well as all the stakeholders in education.

The benefits of this study include the following:

1. It will serve as a source of reference on the pedagogical communicative practices of teachers in Ghana.
2. It will help to motivate teachers to improve upon their effectiveness and their communicative practices in teaching in schools.
3. Good practices identified by the study can be adopted by policy-makers in the development of curriculum and in-service training for teachers.
4. It will contribute to knowledge in relation to teaching and learning in schools and thus serve as a platform for filling gaps in existing research.
5. It will serve as a basis for further research.

No risk or harm is expected.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail making the findings of the study available to the heads of the school and encouraging them to organize training sessions for their teachers with the view to taking them through the findings.

Yours sincerely,

_____

Akua Tiwaa Ankomah

PhD Student

APPENDIX E

PARTICIPANT INFORMATION SHEET

Date_____

Title Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievement in Ghana

DEAR PROSPECTIVE PARTICIPANT

My name is Akua Tiwaa Ankomah. I am doing research under the supervision of Professor T. I. Mogashoa, an Associate Professor in the College of Education, Department of Curriculum Studies, towards a Doctor of Philosophy degree (PhD) at the University of South Africa. We are inviting you to participate in a study entitled: Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievement in Ghana.

WHAT IS THE PURPOSE OF THE STUDY?

This study is expected to collect important information that could be of immense benefit to teachers and students, as well as all stakeholders in education. The study will help motivate teachers to improve on their teaching skills and their communicative practices. The findings of the study will help policy makers develop curriculum and in-service training for teachers.

WHY AM I BEING INVITED TO PARTICIPATE?

You are invited because your contribution will go a long way to help facilitate, legitimize and authenticate the research process in order that the outcome would not be marred by mere conjecture or surmisal.

I obtained your contact details from the District Directorate of the Ghana Education Service (GES)/ the Head of your school.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Describe the participant's actual role in the study.

The study involves questionnaire administration, non-participant observation and structured interviews. The questions will be mainly close-ended and will not require the participant to disclose highly private information. The questionnaire administration will last no more than 10 minutes, while an observation session will last no more than 20 minutes. An interview session will not exceed 20 minutes.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent / assent form. The study involves the submission of non-identifiable material such as questionnaires. Therefore, once the questionnaire have been submitted for analysis, it will be impossible to withdraw from this research project.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

The benefits of this study are

1. serve as a source of reference on the pedagogical communicative practices of teachers in Ghana.
2. help to motivate teachers to improve upon their effectiveness and their communicative practices in teaching in schools.
3. good practices identified by the study can be adopted by policy-makers in the development of curriculum and in-service training for teachers.
4. contribute to knowledge relating to teaching and learning in schools by serving as a platform for filling gaps in existing research.
5. serve as a basis for further research.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

This study does not have any risk, harm or foreseeable side effects on the participants

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet for future research or academic purposes; electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Hard copies of information gathered will be shredded and electronic copies will be permanently deleted from the hard drive of the computer through the use of a relevant software programme if the need arise.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There will be no payment or any incentives for participants in this study.

HAS THE STUDY RECEIVED ETHICS APPROVAL

This study is yet to receive written approval from the Research Ethics Review Committee of, Unisa.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Akua Tiwaa Ankomah on 0243132697 or email aktankomah@yahoo.co.uk. The findings are accessible for five (5) years.

Should you have concerns about the way in which the research has been conducted, you may contact Prof. T. I. Mogashoa, on 0124294775, Fax 0866369241, email- mogasti@unisa.ac.za.

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.

Akua Tiwaa Ankomah

PhD Student

APPENDIX F

CONSENT/ASSENT TO PARTICIPATE IN THIS STUDY

I, _____

(participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the Questionnaire/Interview

I have received a signed copy of the informed consent agreement.

Participant Name & Surname _____

_____ _____

Participant Signature Date

Researcher's Name & Surname (please print) _____

_____ _____

Researcher's signature Date

APPENDIX G

EXAMPLE OF A LETTER REQUESTING PARENTAL CONSENT FOR MINORS TO PARTICIPATE IN A RESEARCH PROJECT

Dear Parent

Your child is invited to participate in a study entitled Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievement in Ghana

I am undertaking this study as part of my doctoral research at the University of South Africa. The purpose of the study is to investigate the effects of teachers' pedagogical communicative practices on students' academic achievement, with the aim of bringing out those pedagogical communicative practices that positively/negatively affect students' academic achievement and the extent to which this occurs and the possible benefits of the study are the improvement of academic achievement as teacher's performance is improved among others. I am asking permission to include your child in this study because I don't want to use the services of the child without your knowledge. I expect to have 11 other children participating in the study from the same school.

If you allow your child to participate, I shall request him/her to:

- Take part in a survey through responding to questionnaires during school hours in their classroom. This will take 15 minutes of his/her time.
- Complete a test by answering Accounting achievement test items in the classroom during school hours. This, however, is going to take 30 minutes of his/her time.

Any information that is obtained in connection with this study and can be identified with your child will remain confidential and will only be disclosed with your permission. His/her responses will not be linked to his/her name or your name or the school's name in any written or

verbal report based on this study. Such a report will be used for research purposes only.

There are no foreseeable risks to your child by participating in the study. Your child will receive no direct benefit from participating in the study; however, the possible benefits to education are

1. serve as a source of reference on the pedagogical communicative practices of teachers in Ghana.
2. help to motivate teachers to improve upon their effectiveness and their communicative practices in teaching in schools.
3. good practices identified by the study can be adopted by policy-makers in the development of curriculum and in-service training for teachers.
4. contribute to knowledge relating to teaching and learning in schools by serving as a platform for filling gaps in existing research.
5. serve as a basis for further research.

Neither your child nor you will receive any type of payment for participating in this study. Your child's participation in this study is voluntary. Your child may decline to participate or to withdraw from participation at any time. Withdrawal or refusal to participate will not affect him/her in any way. Similarly you can agree to allow your child to be in the study now and change your mind later without any penalty.

The study will take place during regular classroom activities with the prior approval of the school and your child's teacher. However, if you do not want your child to participate, an alternative activity will be available, that is, they will be continued to be engaged in other learning activities.

In addition to your permission, your child must agree to participate in the study and you and your child will also be asked to sign the assent form which accompanies this letter. If your child does not wish to participate in the study, he or she will not be included and there will be no penalty. The information gathered from the study and your child's participation in the study will be stored securely on a

password locked computer in my locked office for five years after the study. Thereafter, records will be erased.

The benefits of this study are

1. serve as a source of education for participants on the best pedagogical communicative practices for teaching.
2. Help students to answer questions in the public.

No risk or harm is expected

There will be no reimbursement or any incentives for participation in the research. If you have questions about this study please ask me or my study supervisor, Prof T. I. Mogashoa, Department of Curriculum and Instructional Studies, College of Education, University of South Africa. My contact number is 0243132697 and my e-mail is aktankomah@yahoo.co.uk. The e-mail of my supervisor is mogasti@unisa.ac.za. Permission for the study has already been given by the Head of the School and the Ethics Committee of the College of Education, UNISA.

You are making a decision about allowing your child to participate in this study. Your signature below indicates that you have read the information provided above and have decided to allow him or her to participate in the study. You may keep a copy of this letter.

Name of child:

Sincerely

_____	_____	_____
Parent/guardian's name	Parent/guardian's signature:	Date:
_____	_____	_____
Researcher's name	Researcher's signature	Date:

APPENDIX H

ASSENT FROM LEARNERS IN A SECONDARY SCHOOL TO PARTICIPATE IN A RESEARCH PROJECT

Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements in Ghana

Dear _____ Date _____

I am doing a study on Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements in Ghana as part of my studies at the University of South Africa. Your principal has given me permission to do this study in your school. I would like to invite you to be a very special part of my study. I am doing this study so that I can find ways that your teachers can use to teach better. This may help you and many other learners of your age in different schools.

This letter is to explain to you what I would like you to do. There may be some words you do not know in this letter. You may ask me or any other adult to explain any of these words that you do not know or understand. You may take a copy of this letter home to think about my invitation and talk to your parents about this before you decide if you want to be in this study.

I would like you to complete a questionnaire. Completing the questionnaire will take no longer than 15 minutes.

I will write a report on the study but I will not use your name in the report or say anything that will let other people know who you are. Participation is voluntary and you do not have to be part of this study if you don't want to take part. If you choose to be in the study, you may stop taking part at any time without penalty. You may tell me if you do not wish to answer any of my questions. No one will blame or criticise you. When I am finished with my study, I shall return to your school to give a short talk about some of the helpful and interesting things I found out in my study. I shall invite you to come and listen to my talk.

The benefits of this study are

1. serve as a source of reference on the pedagogical communicative practices of teachers in Ghana.
2. help to motivate teachers to improve upon their effectiveness and their communicative practices in teaching in schools.
3. good practices identified by the study can be adopted by policy-makers in the development of curriculum and in-service training for teachers.
4. contribute to knowledge relating to teaching and learning in schools by serving as a platform for filling gaps in existing research.
5. serve as a basis for further research.

There is no potential risk in the study.

You will not be reimbursed or receive any incentives for your participation in the research.

If you decide to be part of my study, you will be asked to sign the form on the next page. If you have any other questions about this study, you can talk to me or you can have your parent or another adult call me at 0243132697. Do not sign the form until you have all your questions answered and understand what I would like you to do.

Researcher: Akua Tiwaa Ankomah Phone number: 0243132697

Do not sign the written assent form if you have any questions. Ask your questions first and ensure that someone answers those questions.

WRITTEN ASSENT

I have read this letter which asks me to be part of a study at my school. I have understood the information about my study and I know what I will be asked to do. I am willing to be in the study.

_____	_____	_____
Learner's name:	Learner's signature:	Date:

_____	_____	_____
Witness's name	Witness's signature	Date:

(The witness is over 18 years old and present when signed.)

_____	_____	_____
Parent/guardian's name	Parent/guardian's signature:	Date:

_____	_____	_____
Researcher's name	Researcher's signature:	Date:

APPENDIX I
A LETTER REQUESTING AN ADULT TO PARTICIPATE IN AN INTERVIEW

Dear _____

This letter is an invitation to consider participating in a study I, Akua Tiwaa Ankomah, am conducting as part of my research as a doctoral student entitled: Effects of Teachers' Pedagogical Communicative Practices on Students' Academic Achievements in Ghana at the University of South Africa.

Permission for the study has been given by Department of Curriculum and Instruction and the Ethics Committee of the College of Education, UNISA. I have purposefully identified you as a possible participant because of your valuable experience and expertise related to my research topic.

I would like to provide you with more information about this project and what your involvement would entail if you should agree to take part. The importance of the study will investigate the effects of teachers' pedagogical communicative practices on students' academic achievement, with the aim of bringing out those pedagogical communicative practices that positively/negatively affect students' academic achievement and the extent to which this occurs in education is substantial and well documented. In this interview I would like to have your views and opinions on this topic. This information can be used to improve teachers' pedagogical communicative practices.

Your participation in this study is voluntary. It will involve an interview of approximately fifteen (15) minutes in length to take place in a mutually agreed upon location at a time convenient to you. You may decline to answer any of the interview questions if you so wish. Furthermore, you may decide to withdraw from this study at any time without any negative consequences.

With your kind permission, the interview will be audio-recorded to facilitate collection of accurate information and later transcribed for

analysis. Shortly after the transcription has been completed, I will send you a copy of the transcript to give you an opportunity to confirm the accuracy of our conversation and to add or to clarify any points. All information you provide is considered completely confidential. Your name will not appear in any publication resulting from this study and any identifying information will be omitted from the report. However, with your permission, anonymous quotations may be used. Data collected during this study will be retained on a password protected computer for 5 years in my locked office.

The benefits of this study are

1. serve as a source of reference on the pedagogical communicative practices of teachers in Ghana.
2. help to motivate teachers to improve upon their effectiveness and their communicative practices in teaching in schools.
3. good practices identified by the study can be adopted by policy-makers in the development of curriculum and in-service training for teachers.
4. contribute to knowledge relating to teaching and learning in schools by serving as a platform for filling gaps in existing research.
5. serve as a basis for further research.

There are no known or anticipated risks to you as a participant in this study. You will not be reimbursed or receive any incentives for your participation in the research.

If you would like to be informed of the final research findings, please contact Akua Tiwaa Ankomah on 0243132697 or email aktankomah@yahoo.co.uk. The findings are accessible for five (5) years.

If you have any questions regarding this study, or would like additional information to assist you in reaching a decision about participation,

please contact me at 0243132697 or by e-mail at aktankomah@yahoo.co.uk

I look forward to speaking to you and thank you in advance for your assistance in this project. If you accept my invitation to participate, I will request you to sign the consent form.

Yours sincerely

_____	_____	_____
Researcher's name	Researcher's signature:	Date:

APPENDIX J
CONSENT FORM

I have read the information presented in the information letter about the study in education. I have had the opportunity to ask any questions related to this study, to receive satisfactory answers to my questions, and add any additional details I wanted. I am aware that I have the option of allowing my interview to be audio recorded to ensure an accurate recording of my responses.

I am also aware that excerpts from the interview may be included in publications to come from this research, with the understanding that the quotations will be anonymous. I was informed that I may withdraw my consent at any time without penalty by advising the researcher. With full knowledge of all foregoing, I agree, of my own free will, to participate in this study.

Participant's Name: _____

Participant Signature: _____

Researcher Name: _____

Researcher Signature: _____

Date: _____

APPENDIX K
QUESTIONNAIRE

TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND ACCOUNTING STUDENTS' ACADEMIC ACHIEVEMENT IN SENIOR HIGH SCHOOLS IN GHANA

The aim of this observation guide is to investigate the influence of teachers' pedagogical communicative practices on students' academic achievement.

Instructions

The appropriate box will have to be ticked (√) to indicate the meaning of the following responses:

Never *N (1)*: *Teacher never applies the written statement.*
Seldom S *(2):* *Teacher seldom applies the written statement.*
Sometimes *ST (3):* *Teacher sometimes apply the written statement.*
Frequently *F (4):* *Teacher frequently applies the written statement.*
Always *A (5):* *Teacher always applies the written statement.*

Please Note: The values in the brackets represent the rank of the responses (on a 1 to 5 scale) relating to the proposed question/statement.

SECTION A: Background Data

1. Gender of teacher male [ ] female [ ]

SECTION B: Pedagogical Communicative Practices of Teachers

Statement	Never	Seldom	Sometimes	Frequently	Always
2. Teacher exhibits command of the subject matter which reflects in the teaching of Accounting principles and concepts					
3. Teacher makes eye contact when students are making contributions in class					
4. Teacher motivates students to bring out their understanding of the core concepts in Accounting					
5. Teacher provides varied teacher/learner activities that are logical, sequenced, direct students' learning and use other mathematical functions to explain concepts					
6. Oral communication is the dominant medium of instruction used to elaborate and discuss concepts learned in Accounting lessons					
7. Teacher uses written forms of communication as part of the medium of instruction to elaborate and discuss Accounting concepts					
8. Teacher uses icons (diagrams & symbols) to explain Accounting concepts					

9. Teacher uses the appropriate teaching and learning resources to explain Accounting concepts					
10. Teacher ensures that students remain on task, pay attention and show interest when he/she is teaching (effective class control)					
11. Teacher creates a positive learning environment, clarifies peer support structures and promotes mutual respect within the classroom					
12. Teacher uses a variety of assessment techniques and specifies the criteria that would be used to determine students understanding					
13. Teacher's voice is audible and that all students can hear clearly throughout the lesson					

SECTION C: Effects of Teachers Pedagogical Communicative Practices

Statement	Never	seldom	sometimes	frequently	always
14. Teacher helps students to integrate core concepts from various subject areas to understand Accounting concepts					
15. Teacher assists students to uncover the knowledge construction					

process involved in learning and to discover new knowledge					
16. Teacher publicly values different cultural and social points of view from students which makes them contribute in discussions and answering of questions					
17. Teacher relates Accounting concepts to practical things outside the classroom and also helps students to see the usefulness of the information he/she gives to them while teaching					
18. Teacher's tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts					

SECTION D: Teachers Role in Classroom communication

Statement	**Never**	**seldom**	**sometimes**	**frequently**	**always**
19. Teacher builds students' background knowledge into Accounting lessons					
20. Teacher allows students to critique and judge the information he gives in class					
21. Teacher utilizes diverse cultural knowledge to discourage stereotypic thinking and to authenticate cultural diversity					

22. Teacher encourages students to respect the views of other students from different cultural backgrounds					
23. Teacher encourages students to variously personalize their learning and thereby construct personal meaning of Accounting concepts					
24. Teacher encourages students to accept responsibility for their own learning and behaviour in class					

TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND ACCOUNTING STUDENTS' ACADEMIC ACHIEVEMENT IN SENIOR HIGH SCHOOLS IN GHANA

(Students' Rating Form)

The aim of this questionnaire is to find out how Accounting students rate their teachers pedagogical communicative practices on their academic achievements. This is an academic exercise, hence respondents are kept anonymous and any information provided will be kept strictly confidential. You are therefore encouraged to answer the questions as truthfully and objectively as possible. Thank you.

Instructions

Please tick (√) in the appropriate box. Also note the meaning of the following responses:

Strongly Disagree SD (0)*: You strongly disagree with the statement as it applies to the subject or your teacher.*

Disagree D (1): *You disagree more than you agree with the statement as it applies to the subject or your teacher.*

Not Sure NS (2): *You are not able to give a knowledgeable response*

Agree A (3): *You agree more than disagree with the statement as it applies to the subject or your teacher.*

Strongly Agree SA (4): *You strongly agree with the statement as it applies to the subject or your teacher.*

Please Note: The values in the brackets represent the rank of the responses variable (on a 0 to 4 scale) relating to the proposed question/statement.

SECTION A: Background Data of Students

1. Gender of student male [ ] female [ ]
2. Class of student Year 1[ ] Year 2 [ ] Year 3 [ ]

SECTION B: Students' Perception of Accounting Teachers Pedagogical Communicative Practices

Statement	SD	D	U	A	SA
3. Teacher speaks loudly and boldly enough for me to hear clearly all the time					
4. Teacher creates a positive learning environment, clarifies peer support structures and promotes mutual respect within the classroom					
5. Teacher provides varied teacher/learner activities that are logical, sequenced and direct students' learning in all lessons					
6. Teacher regularly motivates students to perform well in Accounting					
7. Teacher makes eye contact when we the students are making contributions and maintains students attention throughout lessons					
8. Teacher makes it clear to us the criteria that would be used for assessment (whether class test, assignment or class discussion)					
9. Teacher cuts down talking in order to listen to students when asking or answering questions					
10. Teacher uses various forms of communication (oral, written, illustrations, project work, class presentations) to elaborate and discuss concepts learned in Accounting					

SECTION C: Students' Perceived Teachers Pedagogical Communicative Practices

Statement	SD	D	U	A	SA
11. Teacher uses teaching and learning resources that helps me to understand Accounting concepts					

12. Teacher ensures that you remain on task, pay attention and show interest when he/she is teaching so that you get the understanding of the concepts					
13. Teacher constantly gives the assurance that students are good so students always contribute in the Accounting class					
14. Teacher relates Accounting concepts to practical things outside the classroom which enable us to see the usefulness of the information he/she gives in class					
15. Teacher publicly values different cultural and social points of view from the class so we do not feel intimidated					
16. Teacher communicates clearly to us the criteria that would be used for assessment for us to prepare for lessons					
17. Teacher's tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts					
18. Teacher's dressing shows how seriously he/she takes the profession and the impact it has on us to become Accounting teachers					
19. Teacher is always attractively and smartly dressed so I pay attention to him/her in class					
20. Teacher's body gestures makes me feel comfortable to speak during instructional hours					
21. Teacher constantly reviews your previous knowledge and use the general things you already know to help you understand new concepts in Accounting					
22. Teacher's continuously use of integrating core concepts from various subject areas helps you understand concepts you learn in Accounting					

SECTION D: Students Perceived Teachers Role in Classroom communication

Statement	SD	D	U	A	SA
23. Teacher, in explaining the core Accounting concepts, helps me to discover new knowledge in Accounting on my own					
24. Teacher allows me to critique the information he gives in class. He also permits me to express my own opinion					
25. Teacher always employs the principles in Accounting to boost my morale in accepting responsibility for my learning and for the consequences of my behaviour in learning Accounting in class and the future					
26. Teacher uses his/her experiences and knowledge of other cultures to help remove certain wrong notions about other cultures from my mind					
27. Teacher's choice of words encourages me to respect the views of other students from different cultural backgrounds					
28. Teacher's teaching methods always inspire me to come out with my own explanation and definition of concepts					
29. Teacher encourages peer-tutoring in the Accounting lessons					

TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND ACCOUNTING STUDENTS' ACADEMIC ACHIEVEMENT IN SENIOR HIGH SCHOOLS IN GHANA

(Teachers' Rating Form)

The aim of this questionnaire is to find out how Accounting teachers rate their own pedagogical communicative practices on students' academic achievements. This is an academic exercise, hence respondents are kept anonymous and any information provided will be kept strictly confidential. You are therefore encouraged to answer the questions as truthfully and objectively as possible. Thank you.

Instructions

Please tick (√) in the appropriate box. Also note the meaning of the following responses:

Strongly Disagree SD (0)*: You strongly disagree with the statement as it applies to the subject or your teacher.*

Disagree D (1): *You disagree more than you agree with the statement as it applies to the subject or your teacher.*

Not Sure NS (2): *You are not able to give a knowledgeable response*

Agree A (3): *You agree more than disagree with the statement as it applies to the subject or your teacher.*

Strongly Agree SA (4): *You strongly agree with the statement as it applies to the subject or your teacher.*

Please Note: The values in the brackets represent the rank of the responses variable (on a 0 to 4 scale) relating to the proposed question/statement.

SECTION A: Background Data of Teachers

1. Gender of teacher: male [ ] female [ ]
2. Years of teaching 0 – 3 [ ] 4- 7 [ ] 8 – 10 [ ] 10+ [ ]
3. Highest academic qualification: None [ ] Diploma/Certificate [ ] Bachelors [ ] Masters [ ] other(s) (please specify) ……
4. Highest professional qualification None [ ] Dip Ed [ ] BEd [ ] MEd [ ] Others (please specify) ……

Section B: Pedagogical Communicative Practices of Teachers

Statement	SD	D	U	A	SA
5. My voice is audible and that all students can hear me clearly all the time					
6. I am always smartly dressed for class which indicates how seriously I take my profession					
7. I make eye contact when students are making contributions in class and maintain students' attention throughout lessons					
8. I cut down on my talk in order to listen to students when they are asking or answering questions					
9. Oral communication is the dominant medium of instruction used to elaborate and discuss concepts learned in Accounting lessons					
10. I use written form of communication as part of my medium of instruction to elaborate and discuss Accounting concepts					
11. I use illustrations to elaborate the teaching of Accounting concepts					
12. I employ student presentations in the teaching of Accounting concepts					
13. I give students project tasks to facilitate their understanding of Accounting concepts					
14. I regularly motivate students to perform well in Accounting					
15. I create a positive learning environment in my class					
16. I encourage peer support structures and promote mutual respect within the classroom					
17. I provide varied teacher/learner activities that are logical, sequenced and direct students' learning in all my lessons					
18. I use a variety of assessment techniques to determine students understanding					
19. My students believe I exhibit command of the subject matter which reflects in my teaching whenever explaining the accounting concepts.					

20.I help students to integrate core concepts from various subject areas in order to help them understand concepts they learn in Accounting					

SECTION C: Teachers Pedagogical Communicative Practices

Statement	SD	D	U	A	SA
21.My tone of voice in teaching indicates seriousness and mastery of the core Accounting concepts					
22.I communicate clearly to students, the criteria that would be used for assessment for them to prepare					
23.My body gestures make students feel comfortable in class to ask and answer questions					
24.I use teaching and learning resources that help students to understand the Accounting concepts					
25.I ensure that students remain on task and make sure that they pay attention and show interest whenever I am teaching					
26.I relate Accounting concepts to practical things outside the classroom, to help students see the usefulness of the information I give in class					
27.When I am attractively and smartly dressed, students pay attention in class					
28.I acknowledge and publicly appreciate diverse cultural and social points of view from which my students participate in class discussions					
29.I use what students have learned and general things they already know to help them understand new concepts in Accounting					

SECTION D: Teachers Role in Classroom Communication

Statement	SD	D	U	A	SA
30. I involve students in explaining core Accounting concepts					
31. My methods of instruction builds students' background knowledge into Accounting lessons					

32. My use of TLMs enables students to critique and judge the information I give in class					
33. I continuously remind students on the principles that govern the Accounting concept so I ensure they accept responsibility for their learning and for the consequences of their behaviours					
34. I use my pedagogical skills to help erode socio-cultural stereotypes among students					
35. My tolerance to students views enables them to come out with their own explanation and definition of concepts in Accounting					
36. I encourage peer-tutoring in the accounting lessons					

APPENDIX L

TEACHERS' PEDAGOGICAL COMMUNICATIVE PRACTICES AND ACCOUNTING STUDENTS' ACADEMIC ACHIEVEMENT IN SENIOR HIGH SCHOOLS IN GHANA

(Interview Guide)

The aim of this interview is to find out how the Principals supervise teachers pedagogical communicative practices in the classroom. This is an academic exercise, hence respondents are kept anonymous and any information provided will be kept strictly confidential. You are therefore encouraged to answer the questions as truthfully and objectively as possible. Thank you.

1. Kindly tell me a little about yourself
2. How long have you been in the service (teaching profession)?
3. How long have you been headmaster/headmistress of a school?
4. How long have you been headmaster/headmistress of this school?
5. How many teachers do you have in this school?
6. How many teachers are trained?
7. How many teachers are untrained?
8. How many trained teachers teach accounting?
9. How many untrained teachers teach accounting?
10. Please tell me about the relationship between you and the teaching staff?
11. How many students are in this school?
12. How many are Accounting students?
13. Please describe how supervision of teachers is done in the school?
14. In your opinion, are teachers well equipped to dispatch their duties as implementers of the curriculum?
15. Kindly tell me some of the strategies you have put in place to ensure that teachers give off their best in the dispatch of their duties.

APPENDIX M

ACCOUNTING ACHIEVEMENT TEST

FINANCIAL ACCOUNTING

SHS 2 & 3 **Time: 30minutes**

ANSWER ALL QUESTIONS

1. Which of the following is **not** a reason for bookkeeping?
   a) Provision of information for planning and controlling
   b) Assessing credit worthiness of clients
   c) Determining the quality of workforce
   d) Satisfying statutory requirement

2. The term which is used to describe all the raw facts and figures about an activity or a transaction is
   a) Information
   b) Classification
   c) Processing
   d) Data

3. One limitation of accounting information is that it is not capable of disclosing
   a) Profitability
   b) Morale of employees
   c) Cash flow
   d) Capital structure

4. The document sent by the seller to the buyer showing full details of items sold is called
   a) Receipt
   b) Debit note
   c) Invoice
   d) Credit note

5. The source document used to write up the sales day book
   a) Waybill
   b) Credit note
   c) Receipt
   c) Invoice

6. The system whereby money is advanced to a petty cashier to make periodic payment is called

a) Float
b) Imprest
c) Reconciliation
d) Vouching

7. The amount reimbursed in an imprest is the sum

a) Approved as float
b) Actually spent
c) Of I.O.Us.
d) Not spent.

8. The purchase of a fixed asset on credit is **first** recorded in the

a) Purchases journal
b) General journal
c) Cashbook
d) Fixed assets register

9. The process of recording amount from subsidiary books in the ledger is known as

a) Transfer
b) Balance
c) Posting
d) Summarizing

10. Which of the following is **not** a division of the ledger?

a) Purchases ledger
b) Sales ledger
c) General ledger
c) Production ledger

11. A credit balance on a ledger account indicates

a) An asset or expense
b) A liability or an expense
c) An amount owed to the organization
d) A liability or revenue.

12. If the trial balance totals agree, it shows that

a) Assets are equal to liabilities
b) There are no error in the books
c) There is no profit or loss
d) There are no arithmetical errors.

13. Which of the following entries is not found in the cashbook?

a) Balance brought down
b) Bank
b) Wages
d) Bad debt

14. The basic accounting equation expresses the relationship between

a) Costs and revenue
b) Capital expenditure and revenue
c) Profits and losses
d) Assets and liabilities

15. The accounting equation *expressed* in a financial statement is called the

a) Trial balance
b) Profit and loss account
c) Balance sheet
d) Net assets

16. Which of the following is a liability in the balance sheet?

a) Bills receivable
b) Rates receivable
c) Electricity prepaid
d) Rent accrued

17. Withdrawal of cash by owner of a business for personal use:

a) Decrease in asset; increase in capital
b) Decrease in capital; decrease in asset
c) Increase in asset; decrease in another asset
d) Increase in asset; decrease in capital

18. Control accounts are prepared to

a) Determine totals of all assets
b) Control business costs
c) Check the correctness of total balances
d) Determine totals of all liabilities

19. The primary record from which entries are made in the sales ledger is

a) A sales invoice
b) The cash book
c) A credit note
d) The sales journal

20. Which of the following is **not** recorded in Debtors Control Account?

a) Dishonoured cheque
b) Cash sales
c) Bills receivable
d) Cash received from customers

FINANCIAL ACCOUNTING

S.H.S 2 & 3 **TIME: 30 Minutes**

Answer all the questions

1. The resources owned by a firm are called?
   a) Assets b) Liability
   c) Debts d) Equity

2. The governing rule for making entries in the ledger is known as the;
   a) Double entry principle b) Adjustment rule
   c) Single entry principle d) Balance rule

3. In accounting, transactions and events recorded are basically of,
   a. Capital nature b) Purchases and sales
   c) Monetary nature d) Revenue and expenditure.

4. The process of recording, classifying, reporting and interpreting the financial data of an organisation is referred to as,
   a. Classification b) Bookkeeping
   c) Accounting d) Transacting

5. Which of the following states the basic accounting equation?
   a. Profit = assets b) Capital + liabilities = total assets
   c) Profits = capital d) Capital – liabilities = assets

6. The double entry principle was developed by,
   a. Alvan Ikoku b) William Wilberforce
   b. Luca Pacioli d) Frank Wood

   Use the data below to answer questions 7 to 10.

   i) Started business with cheque;
   ii) Received commission by cash;
   iii) Cash sales paid direct into the bank;
   iv) Paid interest on loan by cheque.

7. The double entry principle for (i) above,
    a. Debit capital; credit bank,
    b. Debit cash; credit bank,
    c. Debit bank; credit cash,
    d. Credit capital; debit bank.

8. The entries for (ii) above,
    a. Credit cash; debit commission payable,
    b. Debit cash; credit commission receivable,
    c. Debit cash; credit commission,
    d. Debit commission receivable; credit cash.

9. The entries for (iii) above,
    a. Credit sales; credit cash.
    b. Debit cash; credit sales,
    c. Debit bank; credit cash,
    d. Debit bank; credit sales.

10. The double entry principle for (iv) above,
    a. Debit bank; credit interest on loan,
    b. Credit bank loan; debit bank,
    c. Debit interest; credit bank,
    d. Debit interest on loan; credit bank.

11. The debit side of the cash book records,
    a. Cash receipts,
    b. Cash purchases,
    c. Cash payments,
    d. Credit sales.

12. Which of the following is reduced by return outwards?
    a. Discount allowed
    b. Purchases
    c. Discount received
    d. Sales

13. When drawings are made by the owners of a business, it results in,
    a. A decrease in capital
    b. An increase in cash
    c. A decrease in liabilities
    d. An increase in liabilities

14. Which of the following is part of owner's equity?
    a. Income surplus,
    b. Cash at bank,
    c. Fixed assets,
    d. Accounts received.

15. Bad debts accounts is opened when a,
    a. Customer request a longer period to repay his debts,
    b. Customer unduly delays payment of his debt.
    c. Bad debt already written off is recovered.
    d. Business decides to write off irrecoverable debts.

Use the data below to answer questions 16 to 18.

	$
Balance brought forward	650
Petrol	500
Postage	50
Cleaning	100
Postage	45
Petrol	800
Cleaning	100
Imprest	2,000

16. What is the reimbursement at start?
    a. $ 1,350
    b. $ 2,000
    c. $ 650
    d. $ 1,300

17. What is the total expense?
    a. $ 1,595
    b. $ 405
    c. $ 2,000
    d. $ 1,350

18. What is the cash in hand?
    a. $ 650
    b. $ 2,000
    c. $ 405
    d. $ 1,350

19. Which of the following is not a nominal account?
    a. Rent
    b. Salaries
    c. Commission
    d. Patent

20. Which of the following is not a bank statement item?
    a. Bank charges
    b. Bank error
    c. Cash error
    d. Debit note

APPENDIX N

Testing for influence of teachers' demographic characteristics on their pedagogical communicative practices

Table 5.8: Summary of Regression result

```
. regress TPCP i.Gender i.Years_of_teaching i.HPQ
```

Source	SS	df	MS		
Model	338.456996	7	48.3509994	Number of obs	= 54
Residual	1071.6356	46	23.296426	F(7, 46)	= 2.08
				Prob > F	= 0.0655
Total	1410.09259	53	26.6055206	R-squared	= 0.2400
				Adj R-squared	= 0.1244
				Root MSE	= 4.8266

TPCP	Coef.	Std. Err.	t	P>|t|	[95% Conf.	Interval]
Gender						
female	-2.648344	1.662641	-1.59	0.118	-5.995067	.6983781
Years_of_teaching						
4-7	-1.874117	1.629018	-1.15	0.256	-5.153161	1.404927
8-10	-8.987201	5.588945	-1.61	0.115	-20.23716	2.262761
10+	-5.326454	1.814309	-2.94	0.005	-8.978469	-1.67444
HPQ						
Dip Ed	2.552127	3.362364	0.76	0.452	-4.215961	9.320216
BED	1.272415	2.310507	0.55	0.584	-3.378394	5.923224
missing	-4.034884	3.548625	-1.14	0.261	-11.1779	3.108128
_cons	59.43507	2.39543	24.81	0.000	54.61332	64.25682

Source: Fieldwork (2018). Significant at 5%

Testing for influence of teachers' pedagogical communicative practices on students' academic performance

Table 5.9: Summary of Regression results

```
. regress Score TPCP
```

Source	SS	df	MS	Number of obs =	54
				F(1, 52) =	0.38
Model	3.26672674	1	3.26672674	Prob > F =	0.5415
Residual	449.714755	52	8.64836067	R-squared =	0.0072
				Adj R-squared =	-0.0119
Total	452.981481	53	8.54682041	Root MSE =	2.9408

Score	Coef.	Std. Err.	t	P>|t|	[95% Conf.	Interval]
TPCP	.0481319	.0783147	0.61	0.542	-.109018	.2052817
_cons	5.196073	4.549733	1.14	0.259	-3.933634	14.32578

Source: Fieldwork (2018). Significant at 5%

Table 5.9b Correlations between students' scores and PCPs

		PCPS	Score in Accounting
PCPS	Pearson Correlation	1	.218
	Sig. (2-tailed)		.113
	N	54	54
Score in Accounting	Pearson Correlation	.218	1
	Sig. (2-tailed)	.113	
	N	54	425

Source: Fieldwork (2018)

APPENDIX O

PERFORMANCE STATISTICS OF STUDENTS IN WASSCE (SCHOOL) IN AHAFO, BONO AND BONO EAST REGIONS IN THE FINANCIAL ACCOUNTING SUBJECT – (2015 – 2018)

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
2015								
0061001	**SCHOOL ONE**							
104	FINANCIAL ACCOUNTING	79	36	45.57%	28	35.44%	15	18.99%
0061005	**SCHOOL TWO**							
104	FINANCIAL ACCOUNTING	41	14	34.15%	9	21.95%	18	43.90%
0061004	**SCHOOL THREE**							
104	FINANCIAL ACCOUNTING	59	12	20.34%	34	57.63%	13	22.03%
0061102	**SCHOOL FOUR**							
104	FINANCIAL ACCOUNTING	60	36	61.02%	20	33.90%	3	5.08%
0060802	**SCHOOL FIVE**							
104	FINANCIAL ACCOUNTING	53	7	13.21%	22	41.51%	24	45.28%
0060801	**SCHOOL SIX**							
104	FINANCIAL ACCOUNTING	58	4	6.90%	22	37.93%	32	55.17%
0060902	**SCHOOL SEVEN**							
104	FINANCIAL ACCOUNTING	61	59	98.33%	1	1.67%	0	0.00%
0060903	**SCHOOL EIGHT**							
104	FINANCIAL ACCOUNTING	34	32	96.97%	1	3.03%	0	0.00%
0060901	**SCHOOL NINE**							
104	FINANCIAL ACCOUNTING	56	7	12.50%	26	46.43%	23	41.07%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060904	**SCHOOL TEN**							
104	FINANCIAL ACCOUNTING	29	2	6.90%	5	17.24%	22	75.86%
0060104	**SCHOOL ELEVEN**							
104	FINANCIAL ACCOUNTING	165	97	58.79%	48	29.09%	20	12.12%
0060106	**SCHOOL TWELVE**							
104	FINANCIAL ACCOUNTING	27	27	100.00%	0	0.00%	0	0.00%
0060101	**SCHOOL THIRTEEN**							
104	FINANCIAL ACCOUNTING	108	91	85.05%	15	14.02%	1	0.93%
0060206	**SCHOOL FOURTEEN**							
104	FINANCIAL ACCOUNTING	24	23	95.83%	1	4.17%	0	0.00%
0060205	**SCHOOL FIFTEEN**							
104	FINANCIAL ACCOUNTING	15	15	100.00%	0	0.00%	0	0.00%
0060203	**SCHOOL SIXTEEN**							
104	FINANCIAL ACCOUNTING	43	43	100.00%	0	0.00%	0	0.00%
0060204	**SCHOOL SEVENTEEN**							
104	FINANCIAL ACCOUNTING	14	14	100.00%	0	0.00%	0	0.00%
0060201	**SCHOOL EIGHTEEN**							
104	FINANCIAL ACCOUNTING	115	70	60.87%	40	34.78%	5	4.35%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060711	**SCHOOL NINETEEN**							
104	FINANCIAL ACCOUNTING	11	0	0.00%	3	27.27%	8	72.73%
0060707	**SCHOOL TWENTY**							
104	FINANCIAL ACCOUNTING	2	2	100.00%	0	0.00%	0	0.00%
0060701	**SCHOOL TWENTY-ONE**							
104	FINANCIAL ACCOUNTING	100	45	45.92%	40	40.82%	13	13.27%
0060710	**SCHOOL TWENTY-TWO**							
104	FINANCIAL ACCOUNTING	27	0	0.00%	6	22.22%	21	77.78%
0060702	**SCHOOL TWENTY-THREE**							
104	FINANCIAL ACCOUNTING	72	12	16.67%	40	55.56%	19	26.39%
0060704	**SCHOOL TWENTY-FOUR**							
104	FINANCIAL ACCOUNTING	17	0	0.00%	9	52.94%	8	47.06%
0060705	**SCHOOL TWENTY-FIVE**							
104	FINANCIAL ACCOUNTING	14	3	23.08%	5	38.46%	5	38.46%
0060703	**SCHOOL TWENTY-SIX**							
104	FINANCIAL ACCOUNTING	22	22	100.00%	0	0.00%	0	0.00%
0060607	**SCHOOL TWENTY-SEVEN**							
104	FINANCIAL ACCOUNTING	24	3	13.04%	5	21.74%	15	65.22%
0060611	**SCHOOL TWENTY-EIGHT**							
104	FINANCIAL ACCOUNTING	3	1	33.33%	1	33.33%	1	33.33%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060305	**SCHOOL TWENTY-NINE**							
104	FINANCIAL ACCOUNTING	39	39	100.00%	0	0.00%	0	0.00%
0061101	**SCHOOL THIRTY**							
104	FINANCIAL ACCOUNTING	82	23	28.05%	33	40.24%	11	13.41%
0060111	**SCHOOL THIRTY-ONE**							
104	FINANCIAL ACCOUNTING	20	19	95.00%	1	5.00%	0	0.00%
0060805	**SCHOOL THIRTY-TWO**							
104	FINANCIAL ACCOUNTING	4	1	25.00%	2	50.00%	1	25.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
2016								
0061001	**SCHOOL ONE**							
104	FINANCIAL ACCOUNTING	59	11	18.64%	20	33.90%	28	47.46%
0061005	**SCHOOL TWO**							
104	FINANCIAL ACCOUNTING	20	9	45.00%	5	25.00%	6	30.00%
0061004	**SCHOOL THREE**							
104	FINANCIAL ACCOUNTING	43	32	74.42%	9	20.93%	2	4.65%
0061102	**SCHOOL FOUR**							
104	FINANCIAL ACCOUNTING	27	3	11.11%	3	11.11%	19	70.37%
0060802	**SCHOOL FIVE**							
104	FINANCIAL ACCOUNTING	28	14	50.00%	6	21.43%	8	28.57%
0060801	**SCHOOL SIX**							
104	FINANCIAL ACCOUNTING	49	4	8.16%	10	20.41%	34	69.39%
0060902	**SCHOOL SEVEN**							
104	FINANCIAL ACCOUNTING	31	31	100.00%	0	0.00%	0	0.00%
0060903	**SCHOOL EIGHT**							
104	FINANCIAL ACCOUNTING	25	24	100.00%	0	0.00%	0	0.00%
0060901	**SCHOOL NINE**							
104	FINANCIAL ACCOUNTING	53	15	28.85%	22	42.31%	15	28.85%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060904	**SCHOOL TEN**							
104	FINANCIAL ACCOUNTING	21	8	38.10%	13	61.90%	0	0.00%
0060104	**SCHOOL ELEVEN**							
104	FINANCIAL ACCOUNTING	125	52	41.60%	50	40.00%	23	18.40%
0060106	**SCHOOL TWELVE**							
104	FINANCIAL ACCOUNTING	30	30	100.00%	0	0.00%	0	0.00%
0060101	**SCHOOL THIRTEEN**							
104	FINANCIAL ACCOUNTING	69	63	92.65%	5	7.35%	0	0.00%
0060206	**SCHOOL FOURTEEN**							
104	FINANCIAL ACCOUNTING	11	6	54.55%	3	27.27%	2	18.18%
0060205	**SCHOOL FIFTEEN**							
104	FINANCIAL ACCOUNTING	9	8	88.89%	1	11.11%	0	0.00%
0060203	**SCHOOL SIXTEEN**							
104	FINANCIAL ACCOUNTING	21	13	65.00%	4	20.00%	3	15.00%
0060204	**SCHOOL SEVENTEEN**							
104	FINANCIAL ACCOUNTING	15	15	100.00%	0	0.00%	0	0.00%
0060201	**SCHOOL EIGHTEEN**							
104	FINANCIAL ACCOUNTING	106	71	66.98%	31	29.25%	4	3.77%
0060711	**SCHOOL NINETEEN**							
104	FINANCIAL ACCOUNTING	6	6	100.00%	0	0.00%	0	0.00%

ExYear	SCHOOL	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060707	**SCHOOL TWENTY**							
104	FINANCIAL ACCOUNTING	5	5	100.00%	0	0.00%	0	0.00%
0060701	**SCHOOL TWENTY-ONE**							
104	FINANCIAL ACCOUNTING	47	22	46.81%	18	38.30%	7	14.89%
0060710	**SCHOOL TWENTY-TWO**							
104	FINANCIAL ACCOUNTING	6	1	16.67%	3	50.00%	2	33.33%
0060702	**SCHOOL TWENTY-THREE**							
104	FINANCIAL ACCOUNTING	32	2	6.25%	2	6.25%	28	87.50%
0060704	**SCHOOL TWENTY-FOUR**							
104	FINANCIAL ACCOUNTING	9	4	44.44%	3	33.33%	2	22.22%
0060705	**SCHOOL TWENTY-FIVE**							
104	FINANCIAL ACCOUNTING	8	3	37.50%	5	62.50%	0	0.00%
0060703	**SCHOOL TWENTY-SIX**							
104	FINANCIAL ACCOUNTING	9	8	88.89%	1	11.11%	0	0.00%
0060607	**SCHOOL TWENTY-SEVEN**							
104	FINANCIAL ACCOUNTING	10	10	100.00%	0	0.00%	0	0.00%
0060611	**SCHOOL TWENTY-EIGHT**							
104	FINANCIAL ACCOUNTING	3	1	33.33%	0	0.00%	2	66.67%
0060305	**SCHOOL TWENTY-NINE**							
104	FINANCIAL ACCOUNTING	12	11	91.67%	1	8.33%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0061101	**SCHOOL THIRTY**							
104	FINANCIAL ACCOUNTING	18	9	50.00%	9	50.00%	0	0.00%
0060111	**SCHOOL THIRTY-ONE**							
104	FINANCIAL ACCOUNTING	5	2	40.00%	3	60.00%	0	0.00%
0060712	**SCHOOL THIRTY-THREE**							
104	FINANCIAL ACCOUNTING	7	5	71.43%	2	28.57%	0	0.00%

	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
2017								
0061001	**SCHOOL ONE**							
104	FINANCIAL ACCOUNTING	57	57	100.00%	0	0.00%	0	0.00%
0061005	**SCHOOL TWO**							
104	FINANCIAL ACCOUNTING	22	22	100.00%	0	0.00%	0	0.00%
0061004	**SCHOOL THREE**							
104	FINANCIAL ACCOUNTING	28	24	85.71%	4	14.29%	0	0.00%
0061102	**SCHOOL FOUR**							
104	FINANCIAL ACCOUNTING	28	4	14.29%	8	28.57%	13	46.43%
0060802	**SCHOOL FIVE**							
104	FINANCIAL ACCOUNTING	20	20	100.00%	0	0.00%	0	0.00%
0060801	**SCHOOL SIX**							
104	FINANCIAL ACCOUNTING	29	6	20.69%	11	37.93%	12	41.38%
0060902	**SCHOOL SEVEN**							
104	FINANCIAL ACCOUNTING	21	15	71.43%	6	28.57%	0	0.00%
0060903	**SCHOOL EIGHT**							
104	FINANCIAL ACCOUNTING	24	17	70.83%	6	25.00%	1	4.17%
0060901	**SCHOOL NINE**							
104	FINANCIAL ACCOUNTING	25	25	100.00%	0	0.00%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060904	**SCHOOL TEN**							
104	FINANCIAL ACCOUNTING	29	2	6.90%	5	17.24%	22	75.86%
0060104	**SCHOOL ELEVEN**							
104	FINANCIAL ACCOUNTING	165	97	58.79%	48	29.09%	20	12.12%
0060106	**SCHOOL TWELVE**							
104	FINANCIAL ACCOUNTING	27	27	100.00%	0	0.00%	0	0.00%
0060101	**SCHOOL THIRTEEN**							
104	FINANCIAL ACCOUNTING	108	91	85.05%	15	14.02%	1	0.93%
0060206	**SCHOOL FOURTEEN**							
104	FINANCIAL ACCOUNTING	24	23	95.83%	1	4.17%	0	0.00%
0060205	**SCHOOL FIFTEEN**							
104	FINANCIAL ACCOUNTING	15	15	100.00%	0	0.00%	0	0.00%
0060203	**SCHOOL SIXTEEN**							
104	FINANCIAL ACCOUNTING	43	43	100.00%	0	0.00%	0	0.00%
0060204	**SCHOOL SEVENTEEN**							
104	FINANCIAL ACCOUNTING	14	14	100.00%	0	0.00%	0	0.00%
0060201	**SCHOOL EIGHTEEN**							

104	FINANCIAL ACCOUNTING	115	70	60.87%	40	34.78%	5	4.35%

ExYear	SCHOOL NAME	Subjname	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060711	**SCHOOL NINETEEN**								
104		FINANCIAL ACCOUNTING	9	3	33.33%	3	33.33%	3	33.33%
0060707	**SCHOOL TWENTY**								
104		FINANCIAL ACCOUNTING	6	5	83.33%	1	16.67%	0	0.00%
0060701	**SCHOOL TWENTY-ONE**								
104		FINANCIAL ACCOUNTING	32	18	58.06%	11	35.48%	1	3.23%
0060710	**SCHOOL TWENTY-TWO**								
104		FINANCIAL ACCOUNTING	9	6	66.67%	3	33.33%	0	0.00%
0060702	**SCHOOL TWENTY-THREE**								
104		FINANCIAL ACCOUNTING	23	2	8.70%	15	65.22%	6	26.09%
0060704	**SCHOOL TWENTY-FOUR**								
104		FINANCIAL ACCOUNTING	7	6	85.71%	1	14.29%	0	0.00%
0060705	**SCHOOL TWENTY-FIVE**								
104		FINANCIAL ACCOUNTING	9	9	100.00%	0	0.00%	0	0.00%
0060703	**SCHOOL TWENTY-SIX**								
104		FINANCIAL ACCOUNTING	7	7	100.00%	0	0.00%	0	0.00%

0060607	**SCHOOL TWENTY-SEVEN**							
104	FINANCIAL ACCOUNTING	14	14	100.00%	0	0.00%	0	0.00%
0060611	**SCHOOL TWENTY-EIGHT**							
104	FINANCIAL ACCOUNTING	6	1	16.67%	5	83.33%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060305	**SCHOOL TWENTY-NINE**							
104	FINANCIAL ACCOUNTING	20	20	100.00%	0	0.00%	0	0.00%
0061101	**SCHOOL THIRTY**							
104	FINANCIAL ACCOUNTING	24	5	20.83%	12	50.00%	7	29.17%
0060111	**SCHOOL THIRTY-ONE**							
104	FINANCIAL ACCOUNTING	8	8	100.00%	0	0.00%	0	0.00%
0060805	**SCHOOL THIRTY-TWO**							
104	FINANCIAL ACCOUNTING	3	3	100.00%	0	0.00%	0	0.00%
0060712	**SCHOOL THIRTY-THREE**							
104	FINANCIAL ACCOUNTING	9	5	55.56%	4	44.44%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
2018								
0061001	**SCHOOL ONE**							
104	FINANCIAL ACCOUNTING	59	57	96.61%	2	3.39%	0	0.00%
0061005	**SCHOOL TWO**							
104	FINANCIAL ACCOUNTING	9	9	100.00%	0	0.00%	0	0.00%
0061004	**SCHOOL THREE**							
104	FINANCIAL ACCOUNTING	12	12	100.00%	0	0.00%	0	0.00%
0061102	**SCHOOL FOUR**							
104	FINANCIAL ACCOUNTING	16	16	100.00%	0	0.00%	0	0.00%
0060802	**SCHOOL FIVE**							
104	FINANCIAL ACCOUNTING	9	2	22.22%	6	66.67%	1	11.11%
0060801	**SCHOOL SIX**							
104	FINANCIAL ACCOUNTING	27	1	3.70%	5	18.52%	21	77.78%
0060902	**SCHOOL SEVEN**							
104	FINANCIAL ACCOUNTING	25	25	100.00%	0	0.00%	0	0.00%
0060903	**SCHOOL EIGHT**							
104	FINANCIAL ACCOUNTING	17	0	0.00%	0	0.00%	0	0.00%
0060901	**SCHOOL NINE**							
104	FINANCIAL ACCOUNTING	41	41	100.00%	0	0.00%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060904	**SCHOOL TEN**							
104	FINANCIAL ACCOUNTING	55	23	41.82%	30	54.55%	2	3.64%
0060104	**SCHOOL ELEVEN**							
104	FINANCIAL ACCOUNTING	69	14	20.29%	37	53.62%	18	26.09%
0060106	**SCHOOL TWELVE**							
104	FINANCIAL ACCOUNTING	14	14	100.00%	0	0.00%	0	0.00%
0060101	**SCHOOL THIRTEEN**							
104	FINANCIAL ACCOUNTING	58	51	87.93%	6	10.34%	1	1.72%
0060206	**SCHOOL FOURTEEN**							
104	FINANCIAL ACCOUNTING	9	9	100.00%	0	0.00%	0	0.00%
0060205	**SCHOOL FIFTEEN**							
104	FINANCIAL ACCOUNTING	6	1	16.67%	3	50.00%	2	33.33%
0060203	**SCHOOL SIXTEEN**							
104	FINANCIAL ACCOUNTING	23	23	100.00%	0	0.00%	0	0.00%
0060204	**SCHOOL SEVENTEEN**							
104	FINANCIAL ACCOUNTING	10	10	100.00%	0	0.00%	0	0.00%
0060201	**SCHOOL EIGHTEEN**							
104	FINANCIAL ACCOUNTING	61	4	6.56%	15	24.59%	42	68.85%

ExYear	SCHOOL NAME	Subjname	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060711	**SCHOOL NINETEEN**								
104		FINANCIAL ACCOUNTING	9	4	44.44%	3	33.33%	2	22.22%
0060707	**SCHOOL TWENTY**								
104		FINANCIAL ACCOUNTING	8	8	100.00%	0	0.00%	0	0.00%
0060701	**SCHOOL TWENTY-ONE**								
104		FINANCIAL ACCOUNTING	47	13	27.66%	15	31.91%	19	40.43%
0060710	**SCHOOL TWENTY-TWO**								
104		FINANCIAL ACCOUNTING	11	2	18.18%	2	18.18%	7	63.64%
0060702	**SCHOOL TWENTY-THREE**								
104		FINANCIAL ACCOUNTING	34	25	73.53%	9	26.47%	0	0.00%
0060704	**SCHOOL TWENTY-FOUR**								
104		FINANCIAL ACCOUNTING	10	5	50.00%	5	50.00%	0	0.00%
0060705	**SCHOOL TWENTY-FIVE**								
104		FINANCIAL ACCOUNTING	23	20	86.96%	3	13.04%	0	0.00%
0060703	**SCHOOL TWENTY-SIX**								
104		FINANCIAL ACCOUNTING	6	6	100.00%	0	0.00%	0	0.00%
0060607	**SCHOOL TWENTY-SEVEN**								
104		FINANCIAL ACCOUNTING	11	9	90.00%	1	10.00%	0	0.00%
0060611	**SCHOOL TWENTY-EIGHT**								
104		FINANCIAL ACCOUNTING	4	4	100.00%	0	0.00%	0	0.00%

ExYear	SCHOOL NAME	Entry	A1-C6	%A1-C6	D7-E8	%D7-E8	F9	%F9
0060305	**SCHOOL TWENTY-NINE**							
104	FINANCIAL ACCOUNTING	21	21	100.00%	0	0.00%	0	0.00%
0061101	**SCHOOL THIRTY**							
104	FINANCIAL ACCOUNTING	20	0	0.00%	3	15.00%	16	80.00%
0060111	**SCHOOL THIRTY-ONE**							
104	FINANCIAL ACCOUNTING	7	7	100.00%	0	0.00%	0	0.00%
0060805	**SCHOOL THIRTY-TWO**							
104	FINANCIAL ACCOUNTING	3	1	33.33%	2	66.67%	0	0.00%
0060712	**SCHOOL THIRTY-THREE**							
104	FINANCIAL ACCOUNTING	13	2	15.38%	3	23.08%	8	61.54%